

**STRATEGIC ACCOUNTING INFORMATION QUALITY AND FIRM
SURVIVAL: AN EMPIRICAL EVIDENCE INVESTIGATION
OF AUTO PARTS BUSINESSES IN THAILAND**

PAPAPIT SRISAWANGWONG

**A dissertation submitted in partial fulfillment of the requirements for
the degree of Doctor of Philosophy degree in Accounting
at Maharakham University**

May 2017

All rights reserved by Maharakham University



**STRATEGIC ACCOUNTING INFORMATION QUALITY AND FIRM
SURVIVAL: AN EMPIRICAL EVIDENCE INVESTIGATION
OF AUTO PARTS BUSINESSES IN THAILAND**

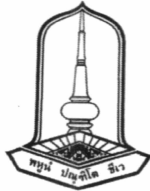
PAPAPIT SRISAWANGWONG

**A dissertation submitted in partial fulfillment of the requirements for
the degree of Doctor of Philosophy degree in Accounting
at Maharakham University**

May 2017

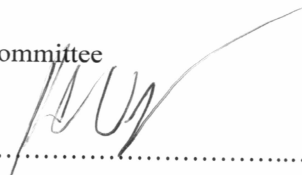
All rights reserved by Maharakham University







The examining committee has unanimously approved this dissertation, submitted by Miss Papapit Srisawangwong, as a partial fulfillment of the requirements for the degree of Doctor of Philosophy in Accounting at Maharakham University.

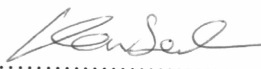
Examining Committee


..... Chairman
(Assoc. Prof. Dr. Phaprukbaramee Ussahawanitchakit) (Faculty graduate committee)


..... Committee
(Dr. Sutana Boonlua) (Advisor)


..... Committee
(Asst. Prof. Dr. Saranya Raksong) (Co-advisor)


..... Committee
(Assoc. Prof. Dr. Karun Pratoom) (Faculty graduate committee)


..... Committee
(Asst. Prof. Dr. Kanchana Sukanthasirikul) (External expert)

Maharakham University has granted approval to accept this dissertation as a partial fulfillment of the requirements for the degree of Doctor of Philosophy in Accounting.

✓ 

.....
(Asst. Prof. Dr. Nitiphong Songsrirote)
Dean of Maharakham Business School



.....
(Prof. Dr. Pradit Terdtoon)
Dean of Graduate School

..... May 31, 2017



**This dissertation was funded by the Maharakham Business School,
Maharakham University Scholarship,
Academic Year 2016.**



ACKNOWLEDGEMENTS

This dissertation would not have succeeded without the support, suggestions, advocacy, approaches, fortitude and stimulus from several honest people and institutions. I would like to offer and declare my sincere thankfulness to those who have been supportive in various ways for the integrity of this dissertation.

First of all, I would like to express my deepest gratefulness to my advisor, Dr. Sutana Boonlua, for her superb stimulus, guidance, support, attentiveness, and providing me with a grand education and a great atmosphere of research. Words cannot explain the magnitude of her contributions. Moreover, my true thankfulness goes to my co-advisor, Asst. Prof. Dr. Saranya Raksong who has been a wonderful mentor and stable advocate my Ph.D. program. Importantly, I would like to thank Assoc. Prof. Dr. Phaprukbaramee Ussahawanitchakit, for my inspiration, provided support, encouragement, and motivated me to succeed in the study of the Ph.D. program.

Furthermore, I would like to thank Mr. John C. Davies for his interpolation, comments and guidance on my dissertation writing. Moreover, I would like to thank all of my dissertation committees who gave me precious recommendations, and the dogged persistence with my inquisitive mind. My sincere gratefulness goes to Mahasarakham Business School, Mahasarakham University, for the opportunities and funding throughout my Ph. D. program.

Certainly, I thank my fellow Ph. D. 9 classmates for the impulsive discussions, when I could not sleep night as we were working at the same time before deadlines, and for all the happiness we have had in the final four years.

Finally, and most importantly, I have great gratitude to my family for inspiring, directing and funding me through all of my life, and to my mother who always spiritually advocated me throughout the doing of this dissertation and in my life in general. Thank you very much.

Papapit Srisawangwong



TITLE Strategic Accounting Information Quality and Firm Survival:
An Empirical Evidence Investigation of Auto Parts Businesses
in Thailand

AUTHOR Miss Papapit Srisawangwong

ADVISORS Dr. Sutana Boonlua and
Asst. Prof. Dr. Saranya Raksong

DEGREE Ph.D. **MAJOR** Accounting

UNIVERSITY Maharakham University **DATE** 2017

ABSTRACT

Currently, there is a change in business environment and highly competitive forces. Strategic accounting information quality (SAIQ) it was an important key to obtain competitive advantages, and it is a strategy to achieve organizational goal achievement. It can confirm that the SAIQ relates to achieving strategy metamorphosis to create long-term competition and prevail over competitors. The aim of this research is to investigate the relationships among the dimensions of the SAIQ, its antecedents and consequences, and the moderating effects of continuous organizational learning. The resource based view theory (RBV) and the contingency theory are applied to explain the relationship between these variables. The sample is the auto parts businesses in Thailand, totaling 165 firms. The data were collected by a mail survey and the response rate was 27.68 percent approximately. The Ordinary Least Squares (OLS) regression analysis is a method for testing the hypotheses.

The results reveal that accounting information reliability emphasis and accounting information function implementation have positive relationships with decision-making excellence, operational competitive advantage, and organizational goal achievement. While, accounting information function implementation not decision-making excellence. Interestingly, accounting information objectivity capability is a positive relationship with operational competitive advantage. Also, decision-making excellence has positive with all of its consequences. Sustainability firm success has a significant positive effect on firm survival. Likewise, the antecedents have partial a positively influence on SAIQ. In respect to the moderating effect of continuous



organizational learning has a significant positive on the relationships among best accounting system and competitive environment pressure and two dimensions of the SAIQ including accounting information objectivity capability and accounting information function implementation.

A suggestion for the theoretical and managerial contribution is from the RBV and the contingency theory which explain and back up the relationships of the conceptual model in this research. It can help to clarify and understand underneath the SAIQ from proposing five newly-dominant. Accounting executives should support outstanding of accounting information reliability emphasis which leads to firm survival and must realize factor that SAIQ supporting such as modern organization policy. In the context of auto parts businesses are not depended on accounting information quality only but accounting executives also realize marketing factor changing concerning with product life cycle of a rapidly changing industry. The researchers consider re-investigation of other businesses to compare the findings and gains for greater generalizability in future research. Should select data to collect for another population of reliable results, by considering respecting in-depth interview with accounting executive, and should applied other method of different measurements such as focus group or in-depth interview with new scale for confirm valid of variables and all relativity show in conceptual model in this research. In the context of auto parts businesses in Thailand should consider total business asset as control variable for the future research because, it is importance and impact on the organization operational has a significantly and positively related to the results of the research.



TABLE OF CONTENTS

Chapter	Page
I INTRODUCTION	1
Overview	1
Purposes of the Research	5
Research Questions	6
Scope of the Research	7
Organization of the Dissertation	10
II LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK	11
Theoretical Foundations	11
Relevant Literature Review and Research Hypotheses	14
Strategic Accounting Information Quality	18
The Effects of Strategic Accounting Information Quality on Its Consequences	28
The Effects of Strategic Accounting Information Quality Outcomes on Firm Survival	38
The Effects of Antecedent Variables on Strategic Accounting Information Quality	45
The Moderating Effect of Continuous Organizational Learning on the Relationships among Strategic Accounting Information Quality and Its Antecedents	56
Summary	62
III RESEARCH METHODS	69
Sample Selection and Data Collection Procedure	69
Measurements	75
Methods	81
Statistical Techniques	84
Summary	89



Chapter	Page
IV RESULTS AND DISCUSSION	98
Respondents Characteristics	98
Hypothesis Testing and Results	101
Summary	129
V CONCLUSION	137
Summary of the Results	137
Theoretical and Managerial Contributions	147
Limitations	149
Future Research Directions	150
BIBLIOGRAPHY	152
APPENDICES	179
APPENDIX A Respondent Characteristic	180
APPENDIX B Test of Non-Response Bias	185
APPENDIX C Item Factor Loading and Reliability Analyses in Pre-Test	187
APPENDIX D Diagnosis of Primary Assumption for Regression Analysis	191
APPENDIX E Cover Letter and Questionnaire (Thai Version)	203
APPENDIX F Cover Letter and Questionnaire (English Version)	215
APPENDIX G Letters to Experts	225
VITA	228



LIST OF TABLES

Table	Page
1 Summary of the Definitions of Accounting Information Quality	20
2 Summary of Key Literature Review on Strategic Accounting Information Quality	21
3 Summary of Hypothesized Relationships	62
4 Detail of Questionnaire Mailing	72
5 Details of Validity and Reliability Testing	84
6 Definition of Operational Variables of Constructs	90
7 Descriptive Statistics and Correlation Matrix of Strategic Accounting Information Quality and All Constructs	100
8 Descriptive Statistics and Correlation Matrix of Each Dimension of Strategic Accounting Information Quality and Its Consequences Variables	102
9 Results of Regression Analysis for the Effects of Each Dimension of Strategic Accounting Information Quality on Its Consequences Variables	103
10 Descriptive Statistics and Correlation Matrix of Each Dimension of Strategic Accounting Information Quality and Its Consequences Variables	108
11 Results of Regression Analysis for the Effects of Decision-Making Excellence, Operational Competitive Advantage, Organizational Goal Achievement, Sustainable Firm Success, on Firm Survival	110
12 Descriptive Statistics and Correlation Matrix of Each Dimension of Strategic Accounting Information Quality Effect on Its Antecedents Variables	114
13 Results of Regression Analysis for the Effects of the Antecedents on Strategic Accounting Information Quality	116



Table	Page
14 Descriptive Statistics and Correlation Matrix of the Moderating Effects of Continuous Organizational Learning on the Relationships between Its Antecedents and Strategic Accounting Information Quality	123
15 Results of Regression Analysis for the Effects of the Moderator on Its Strategic Accounting Information Quality	124
16 Summary of the Results of Hypothesis Testing	130
17 A Summary of All Hypotheses Testing Results	141



LIST OF FIGURES

Figure	Page
1	Conceptual Model of Strategic Accounting Information Quality and Firm Survival: An Empirical Evidence Investigation of Auto Parts Businesses in Thailand 17
2	The Effects of Strategic Accounting Information Quality on Its Consequences 28
3	The Effects of Decision-Making Excellence, Operational Competitive Advantage, Organizational Goal Achievement, on Sustainable Firm Success 38
4	The Effects of Sustainable Firm Success on Firm Survival 43
5	The Effects of Antecedents Variables on Strategic Accounting Information Quality 46
6	The Moderating Effects of Continuous Organizational Learning on the Relationships among Strategic Accounting Information Quality and Its Antecedents 56
7	The Relationships among Each Dimension of Strategic Accounting Information Quality and Its Consequences Variables 101
8	The Relationships among Decision Making Excellence, Operational Competitive Advantage, Organizational Goal Achievement, Sustainability Firm Success, and Firm Survival 108
9	The Relationships among the Antecedents Role of Strategic Accounting Information quality 113
10	The Moderating Effects of Continuous Organizational Learning on the Relationships between Antecedence variable, and Strategic Accounting Information Quality 122
11	A Summary of Hypothesis Testing Results 146



CHAPTER I

INTRODUCTION

Overview

Currently, the business environment has been changed rapidly. In order to be competitive, organizational information must be prepared to facilitate practice planning and decision-making in different circumstances. Therefore, information becomes more important. Especially, accounting information quality has different characteristic and accounting information comes from vary sources, which can be used for financial operation. The executives are aware of the importance of accounting information quality. It is useful for management support in planning and decision-making to achieve organizational strategic goals. The goals are established to focus on the long-term success. In order to survive under the situation of forceful competition, many enterprises need to adjust an organizational structure, a management style and an operational strategy. Besides, quality and ability are needed and are an important factor, which leads to considerable competitive advantage and business success.

Financial crisis in 1997 caused an enormous business breakdown in Asia including Thailand. Business failure stemmed from various reasons. Particularly, accounting information quality could not reflect reality, which influenced wrong decision-making in term of management or entrepreneurship (Gelman, 2010; Heinrich and Klier, 2011; Shankaranarayanan and Cai, 2006). Accounting information quality is not only reporting profits and loss figures but also significantly indicating firm survival. The industrial confidence index revealed there was more than 60 percent of 500 medium-sized businesses possessed annual sales over 20 million USD experiencing information problems (Neammanee and Atthirawong, 2014). Poor accounting information quality impacts organizational operating expenses reduce its efficiency in decision-making and influence corporate ability to create and follow business strategies. Likewise, poor accounting information quality has an effect on employee's work moral, lessen trust in organizations and affect organizational management with more difficulty (Redman, 2008).



Businesses can be operated successfully depending on the organization's accounting information quality management. Businesses are able to deal with competitive situations that may arise from many combination factors because accounting information quality will be useful for business planning. It links information between various departments of the administration as the same goals. Moreover, accounting information quality can help business to determine a strategy for business operations, planning, control and organizational decision-making so as to carry on (Bukenya, 2014). Therefore, the organization is trying to enter on the way or to use different strategies to ensure effective competitive advantages. Strategic accounting information quality is an important thing, which decision-making is based on the complexity of the business processes and efficient data volume. Besides, strategic accounting information quality can enhance ability and potential competitors within the same industry, which lead to operational goals and survival business.

For strategic accounting information quality defined as the ability to determine of the data characteristics with the decision without bias, completely, comprehensive, timely and accordance with the goals for the decision to support the operation to create competitive advantages and operational goal achievement. The concept of strategic accounting information quality (SAIQ) is a crucial tool for business operations and organizational management to be able to survive. Its utilization is emphasized on internal data or information assisting in applications for analyzing and supporting better decisions. Any organization owns the SAIQ will take advantage on practical competition. The SAIQ will also reinforce goal achievement effectively and rapidly as on organizational time frame. The SAIQ is connected organizational missions, vision, and strategies. Decision-making is a heart of management. It is inserted into every step of elaborate operational processes, especially in organizational demand to move accurately and rapidly. The executives must be able to adapt the SAIQ on their decision-making for resolving problems and to drive organizational goal setting. They must understand in organizational situations and apply business strategic tools to make appropriate decisions. Therefore, the SAIQ facilitates organizational executives to gain confidence and ability to control situations better. However, the SAIQ has been developed and changed all the time in order to be the most consistent, suitable, and useful for users in decision-making. Moreover, the SAIQ can be productively utilized as basic information



or data for executives, which helps to enhance ability or potential levels to be superior in competition in the same industry. This means that organizational goals are fulfilled and successful. According to Meiryani (2014), the SAIQ was able to reduce uncertainty in decision-making and to assist better. Thus, it was an important key to obtain competitive advantages. It is a strategy to achieve organizational goal accomplishment.

In the accounting views, dimensions of the main variables are used in this investigation derived from main literature review which presents various dimensions. In addition, a popular dimension reflects accounting information quality, which is contained in the study and can be adapted as a strategy for this research. In the previous studies have found that there were only accounting information system and information technology. This is a gap for this research for examining strategic accounting information quality and to fill the gap. The research aim is also examining the relationship between strategic accounting information quality and other business factors. This research accounting information quality will be defined based on the strategic accounting information quality. Therefore, there are five dimensions applied in a conceptual framework for examining strategic accounting information quality (Alexander and Tate, 1999; Leung, 2001; Waroonkun and Ussahawanitchakit, 2011). There are five elements of SAIQ as follows (1) accounting information value orientation (2) accounting information objectivity capability (3) accounting information usefulness focus (4) accounting information reliability emphasis and (5) accounting information function implementation.

This research purpose is to examine the effects of each dimension of strategic accounting information quality including accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis, and accounting information function implementation on its consequences variables, which consist of decision-making excellence, operational competitive advantage, and organizational goal achievement. Moreover, there are factors needed to investigate are the effect of the relationship among decision-making excellence on operational competitive advantage, organizational goal achievement, and sustainability firm success. To examine the impact of decision-making excellence, operational competitive advantages, and organizational goal achievement on sustainability firm success. Moreover, the relationship between sustainability firm success and firm survival.



In this research, investigation on the impact of its antecedent variable includes modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency and competitive environment pressure on the strategic accounting information quality. To test the moderating effect of continuous organizational learning on its antecedent variable consists of modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency and competitive environment pressure on each dimension of strategic accounting information quality.

Auto parts businesses in Thailand, which play a main role in Thailand economic system and indicate high competition in complex processes. According to job characteristic, order form is a specified format for production of auto parts as job to order. Through the production process is complex. It is essential to use high-accounting information quality for planning and costs of production analysis for decision-making to operate precisely on quality production of auto parts as well as to follow the standards set. Moreover, Thailand was ranked as one Asian country in the ninth for automobile and auto parts manufacturer in the world (National Science and Technology Development Agency, 2016). In 2016, report of Office of Industrial Economics showed that Thailand auto parts a business was expected to produce 2,150,000 (an increase of 10.26 percent). The gross domestic product (GDP) in 2016 expanded more than 3.7 percent. The main export market was likely to be better due to the rebound of the economy. It means that the growth rate was increased continuously in 2016 comparing to the year before. According to the target, three million vehicles were produced in 2017 (The Office of Industrial Economics, 2016). Moreover, Thai auto parts businesses have played an important part in helping to enhance and stable economic growth (Al-Swidi, 2014). Therefore, auto parts businesses with superior in the SAIQ are employed to make a better decision rapidly and on a time frame. The executives have to own good management and strategic professional planning to take advantage of competitions and continually achieve operational effectiveness. Accordingly, the executives or entrepreneurs in auto parts businesses have to learn and realize to be aware Thailand's contexts. This research was involved with the SAIQ to improve, enhance operational efficiency and raise Thailand's economic strength. For a sample, a list of 619 Thai auto part businesses in Thailand was provided by the Thai Auto Manufacturers Association



(www.thaiautoparts.or.th, accessed March 14, 2016). The key informants were accounting executive and a set of questionnaires was employed for this research.

This research provides four contributions, from the literature review on the SAIQ, which as following. First, it expands theoretical contributions on the SAIQ, such as the RBV and the contingency theory, through explaining the impact of managerial the SAIQ on organization outcomes, leading to firm success. Second, presents new dimensions of the SAIQ. Third, presents the consequences, antecedents and moderators of the SAIQ under the empirical approach, employed in the research thoroughly in terms of the SAIQ. Fourth, it shows the importance of the SAIQ to help the organization, enhance competitive advantage and success and help firm survival by creating new strategies being applied to manage and support their decision-making excellence.

Purpose of the Research

The main purpose of the research is to examine the effects of the strategic accounting information quality which includes accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis, and accounting information function implementation on firm survival. In addition, the specific research purposes are as follows:

1. To investigate the effect of each dimension of strategic accounting information quality on decision-making excellence, operational competitive advantage, and organizational goal achievement,
2. To examine the effects of decision-making excellence on operational competitive advantage, and organizational goal achievement,
3. To test the impacts of decision-making excellence, operational competitive advantage, and organizational goal achievement on sustainable firm success,
4. To explore the relationships among sustainable firm success and firm survival,



5. To analyze investigate the impacts of modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency and competitive environment pressure on each dimension of strategic accounting information quality, and

6. To test the moderating effects of continuous organizational learning on modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency and competitive environment pressure on each dimension of strategic accounting information quality.

Research Questions

The key research question is “How does strategic accounting information quality have an influence on firm survival? It involves accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis, and accounting information function implementation.” Also, specific research questions are presented as follows:

1. How does each dimension of strategic accounting information quality have an influence on decision-making excellence, operational competitive advantage, and organizational goal achievement?
2. How does decision-making excellence affect on operational competitive advantage and organizational goal achievement?
3. How do decision-making excellence, operational competitive advantage, and organizational goal achievement have an influence on sustainable firm success?
4. How does sustainable firm success have an influence on firm survival?
5. How do modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency, and competitive environment pressure have an impact on each of five dimensions of strategic accounting information quality?
6. How does continuous organizational learning moderate the influences of modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency, and competitive environment pressure on each dimension of strategic accounting information quality?



Scope of the Research

The strategic accounting information quality is applied through the RBV that related to the development of the conceptual framework and hypotheses. All hypotheses can impose a relationship with each dimension of SAIQ and its consequence. This research demonstrates theories that help to describe the relationship each variable. It is important to investigate these research complements. The research questions and research objectives are as follow. Firstly, the resource-based view of the firm (RBV) is a theory, which focuses on factors within the organization. These factors are internal resources and capabilities of the organization considering as a fundamental principle of operational practice. It is crucial to create organizational competitive advantages, which includes value, extraordinary, difficult to substitute and imitates (Barney, 1991). Therefore, perspective form of the RBV looks at SAIQ as resources, which is valuable and value-added to their money, exceptional, and incomparable. By having an advantage and remaining sustainability, the company is able to protect against counterfeiting and enable organizations to achieve better performance. Therefore, the RBV can help the firm with appropriateness regarding to strategies and actions. The RBV is the basis for competition by considering accounting information quality and as the most strategic significant resource of a firm (Felin and Hesterly, 2007). A research has utilized the relationship between the SAIQ which influences on all consequence and variables decision-making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success and firm survival.

Secondly, the contingency theory is used to describe the ability of organizations to adapt and use different methods to comply with the environment occur. The concept of the contingency theory is either the best or the most appropriate operation (Fiedler, 1967). In addition, the ability of firms for adapting variation environment instead of consistence allows explaining the situation of the SAIQ within the environmental context factor (Sausser, Reilly and Shenhar, 2009). Furthermore, identification and evaluation are conditions under everything that tends to start (Schoech, 2006) with the best way, and any method of an organization, for operational (Gerdin and Greve, 2008). The contingency theory indicates that firm performance is based on appropriate resources such as policy, organizational learning, skill, and competency of accounting



employee of the firms that are able to control and utilize under competitive environments pressure (Butterman, Germain and Iyer, 2008), and effect on that best business operation under conditions of speedily variation environments (Caglio and Ditillo, 2008). In this research, environmental variable antecedent and moderator are inside or outside the organization. The situation would have changed their strategy under these circumstances to provide an approach for better suitable changing circumstances. Therefore, the contingency theory is fundamental for explaining the relationship between variable antecedent and moderator variable on SAIQ.

This research purpose is to examine the effects of strategic accounting information quality on firm survival and empirical evidence investigation of auto parts businesses in Thailand. The SAIQ consists of five critical dimensions respectively as follow. Firstly, accounting information value orientation refers to organization's ability to create data involves with judgment and corresponds with organizational objectives (Waroonkun and Ussahawanitchakit, 2011). Secondly, accounting information objectivity capability refers to the ability of organizations to data production without bias, concealing or element alteration, which is constantly important for users to receive information equally (Alexander and Tate, 1999). Thirdly, accounting information usefulness focus refers to the organization's ability to produce data fundamental under regulations and user demand in term of qualitative and quantitative data (Leung, 2001). Fourthly, accounting information reliability emphasis is defined as ability to prepare data must be accurate and comprehensive without misidentifies, consistent with standards, and examined resource and procedures sufficiently and appropriately (Leung, 2001). Finally, accounting information function implementation refers to the organization's ability to analyze and data integrating associated with the mission and the scope of operations efficiency to make it successful (Leung, 2001).

Next, all consequence variable includes decision-making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success, and firm survival. Each variable of the study is defined as follows. Decision-making excellence refers to successful of the selection alternative choices extremely well from comprehensive analysis or effective consideration when comparing to potential valuable benefits obtained in a time frame (Doshi, 2012; El-Dalabeeh and ALshbiel, 2012). Operational competitive advantage refers to the distinct operation superior rivals by using of techniques and practices methods as well as product improvement and



development include new potential innovation for performance of organization (Wangraj and Ussahawanitchakit, 2013; Zhou et al., 2008). Organizational goal achievement refers to the success according to the objectives of the firms caused by the administration, operational firms leading to fulfillment of the objectives on its mission and vision of the firms according the objectives of the firm (Wangraj and Ussahawanitchakit, 2013; Zaccaro and Klimoski, 2001). In addition, sustainable firm success refers to performance results according to the targets are increasing steadily of organization (Cadez and Guilding, 2008). Eventually, firm survival refers to performance acceptance about the image, reputation, and enhances new customer and old customer retention incessantly as well as ability of the organization to be ensured that it can administrate well under the fierce emulation stable both at present and future (Boal and Schultz, 2007).

Furthermore, all five antecedent variables consist of modern organizational policy, best accounting system, IT resource readiness, accounting employee competency and competitive environment pressure. It is defined as follows: Firstly, modern organizational policy refers to determination of operational directions and target is clear as well as advanced tools application and altering situation (Mohr and Sarin, 2009). Secondly, best accounting system refers to the explanation process about identifying, collecting, analyzing, summarizing and presenting data in a systematic way that is useful for planning and resolving in line with the current business environment (Zhang, Zhou and Zhou, 2007). Thirdly, information technology resource readiness refers to budget allocation to support the application of newest techniques, equipment, and methods within the organization adequately and appropriately in order to meet the rapidly changing business (Sangsawang and Ussahawanitchakit, 2013). Fourthly, accounting employee competency refers to the existing outstanding accountants involved with cognition, skill, abilities, experience, personality's accountant, and the applications of practical accounting accessories for maximum efficiency (Baird, Harrison and Reeve, 2007; Lata and Ussahawanitchakit, 2015). Finally, competitive environment pressure refers to surroundings changes and the coerce from severe situations, regulations, rivals, modifying approaches and working methods appropriately consistent with opponents, and creating products and services to completely attain success (Lee and Yang, 2011). Moreover, moderators in this research include continuous organizational learning which influences the relationships in a



conceptualization model. Continuous organizational learning refers to the research, methods, processes, implementation of new techniques as well as knowledge sharing are regularly implemented within the organization (Rhodes et al., 2008).

The population of this research is the auto parts businesses in Thailand. The auto parts businesses are suitable to be used because according to job characteristics for production of auto parts, an order format is specified. The production process is complex. It is necessary to use high-accounting information quality for planning and costs production analysis for decision-making to operate precisely. Standards are set and followed to establish quality of auto parts production. A list of 619 Thai auto part businesses in Thailand was provided by the Thai Auto Parts Manufacturers Association (www.thaiautoparts.or.th, accessed March 14, 2016).

The researcher employs the set of questionnaires as a tool for data collection. The key informant is the accounting executive. Data was collected following directions from the set of questionnaires. Non-response bias is tested. The validity and the reliability are verified. Therefore, auto parts businesses in Thailand have been chosen as the population and sample of this research and analysis for hypotheses testing using the Ordinary Least Square (OLS) technique.

Organization of the Dissertation

This dissertation is organized into five chapters. Chapter one provides an overview of the research, the purpose of the research, research questions, and the scope of the research and organization of the research. Then, chapter two reviews the relevant literature on the SAIQ explains the theoretical framework to describe the conceptual model and develops the related hypotheses for testing. Chapter three explains the empirical examination of the research methods, including the population selection and the data collection procedure, the variable measurements of each construct, the instrumental verification, the statistics and equations to test the hypotheses, the table of summary of definitions and operational variables of the constructs. Chapter four demonstrates the empirical results and discussion. Finally, chapter five details the conclusion, theoretical and practical contributions, limitations, and suggestions for future research directions.



CHAPTER II

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

The previous chapter illustrated significance of the SAIQ which encourages rationale of research objectives, research questions and scope of research. Thus, this chapter focuses on a structure of a conceptual model and literature review associate with previous studies.

Strategic accounting information quality or SAIQ is important and plays a role to efficiently help operations and organizational executives stress on employing firm internal information to make a decision. Therefore, strategic accounting information quality is necessary for any companies within rigorously high competitions. The SAIQ leads to various benefits and helps to reduce uncertain factors effect on decision making. The SAIQ helps to enhance executives' confidence and brings about competitive advantages. Consequently, the SAIQ becomes an important strategic key for business operations to establish not only organizational advantages but also a goal achievement in the long run.

This research consists of a specific key of the SAIQ and investigates the relationships between antecedents and consequences of the SAIQ by literature review and research in the past. This research explains the emphasis of the SAIQ, comprising causes and consequences of the SAIQ. Therefore, this chapter presents a review of prior studies and relevant literature detailed in the SAIQ and other constructs of the conceptual model, theoretical foundations, the definition of all constructs, and hypotheses development.

Theoretical Foundations

This section explains the perception of relationships between the SAIQ, firm survival, other associations, resource-based view of the firm theory (RBV) and the contingency theory.



Resource-Based View of the Firm Theory (RBV)

Resource-based view of the firm theory (RBV) is defined as resource that organizations have an important role in creating a sustainable competitive advantage (Barney, 1991). The resource features and abilities for competitive advantages were valuable, exceptional, hard to imitate, and irreplaceable, which lead to organizational competitive advantage (Barney, 1991). This theory concentrates on organizational resources in order to obtain competitive advantages. The organizations should consider their resources and capability. Moreover, the RBV is an important resource to assist organizations to obtain more tangible and intangible efficiency, skills, and capability. The organizations have different resources because it creates different strategies to overcome others. In the assumption, the RBV explains that any organization will gain advantages over competitors by utilizing different resources. Nonetheless, organizational abilities are the RBV's component, which cause organizations to take advantage of competitions and invisible asset. This reason, resources and organizational abilities become organizational weak and strong points. They have to analyze what resources and abilities are weak and strong, which resources can bring about their major abilities to gain advantages.

Prior the SAIQ shows competitive advantages comprised with valuable resources, rare resource, costly-to-imitate and non-substitutable resources. Four characteristics are mentioned to make competitors and to find many obstacles. However, they make any organizations which possess them to make more profits (Barney, 1991). In addition, the RBV is used to link with knowledge in several studies that have focused on links associated with the three components including resource, dynamic capabilities and knowledge. For example, in many research focused on the role of dynamic capabilities. The importance of linking strategic management and administrative resources of the organization's ability is to compete (Tokuda, 2005). For the accounting literature review shows that the RBV's discussion is slightly limited but accounting literature review indicates that RBV is still used RBV in accounting practices and research links the concept of cause and effect. In accounting research, enterprise resources are knowledge, skill and concentration to received accounting information quality (Jayabalan et al., 2009). The RBV is a theory that can explain the success that has occurred in many accounting practices (Rahman and Ramli, 2014). Therefore, RBV



is a key factor of success to obtain the ability of competitive advantages, achieve goals and enhance performances (Barney, 1991; King, 2007).

In conclusion, the RBV is applied to describe the relationship among the five new proposed dimensions of the SAIQ. The finding is the RBV, and the SAIQ is considering organizations' resources, the SAIQ application and the ability to define the SAIQ. All specified practices will be employed to enhance performance for organizations according to the RBV. The benefits of the SAIQ can be shown through accounting results and better performance improvement and definitely organizations can reach their goals, continuously long-term success and survival. A research has utilized the RBV of the firm theory to describe the relationship between the SAIQ which influences on all consequence variables decision making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success and firm survival.

Contingency Theory

The contingency theory defined as there is no one best way to design the systems and organization to make decisions (Fiedler, 1967; Islam and Hu, 2012). This theory can be applied with any theories and situations to make the best decision in a currently high competitive era. There are internal and external factors which impact on organizational operations. Internal factors consist of organizational cultures, policies, working environments, technologies and a perfect accounting system. External factors are uncontrollable business environments influencing performances, involving with competitive conditions, changing technologies, societies and economic conditions (Sausser, Reilly and Shenhar, 2009).

Previous research indicates that organizations are evaluated in term of effective performances. However, effectiveness is evaluated unevenly because of organizational styles, which may be effective in some situations but may not be successful in others (Lutans, 2011). Moreover, the contingency theory is a core concept used to explain research phenomena in all business management in accounting, finance, marketing, and economic literature. This can be decided as the best practices and solving regards the emerging situations (Schoech, 2006). The contingency theory is the most popular theoretical frameworks in accounting research and management accounting research



such as accounting information, accounting information system and strategic management accounting (Ajibolade, Arowomole and Ojilutu, 2010; Waweru, 2008). Therefore, organizations have created and improved suitable management for changing situations. They have chosen how to practice under situations appropriately in order to grow and survive. Morgan (2007) believed that executives had to design appropriate management for organizations' conditions, situations, environment, fitting to various organizations' operations, to gain authentically beneficial. An organization manages corporate planning and integrates capabilities for proper business processes. Organizational situations can be managed effectively and attain more operational goal achievement. As a result, an appropriate management strategy has an effect on organizational success and advantages over competitors (Soylu, 2008).

In this research, the contingency theory is applied to explain five antecedents and the SAIQ. This research expects that the fruitfulness of strategic accounting information quality established by modern organizational policy, best accounting system, IT resource readiness, accounting employee competency and competitive environment pressure. Moreover, moderator variables approach is indicated as a contingent variable which depends on the interaction between each of five antecedents and continuous organizational learning as well as the SAIQ that generally results in enhances firm survival. Therefore, this research utilizes two theories including the RBV and the contingency theory, which explain and propose in relationship of each theory for the conceptual framework as mentioned above.

Relevant Literature Review and Research Hypotheses

In theoretical foundations, the SAIQ is assigned as an independent variable, while firm survival is designated as a dependent variable. Decision-making excellence, operational competitive advantage, organizational goal achievement and sustainable firm success are the mediating effects of the research. Modern organizational policy, best accounting system, IT resource readiness, accounting employee competency and competitive environment pressure are also antecedents of s the SAIQ. Finally, continuous organizational learning is the moderating effects of the research.



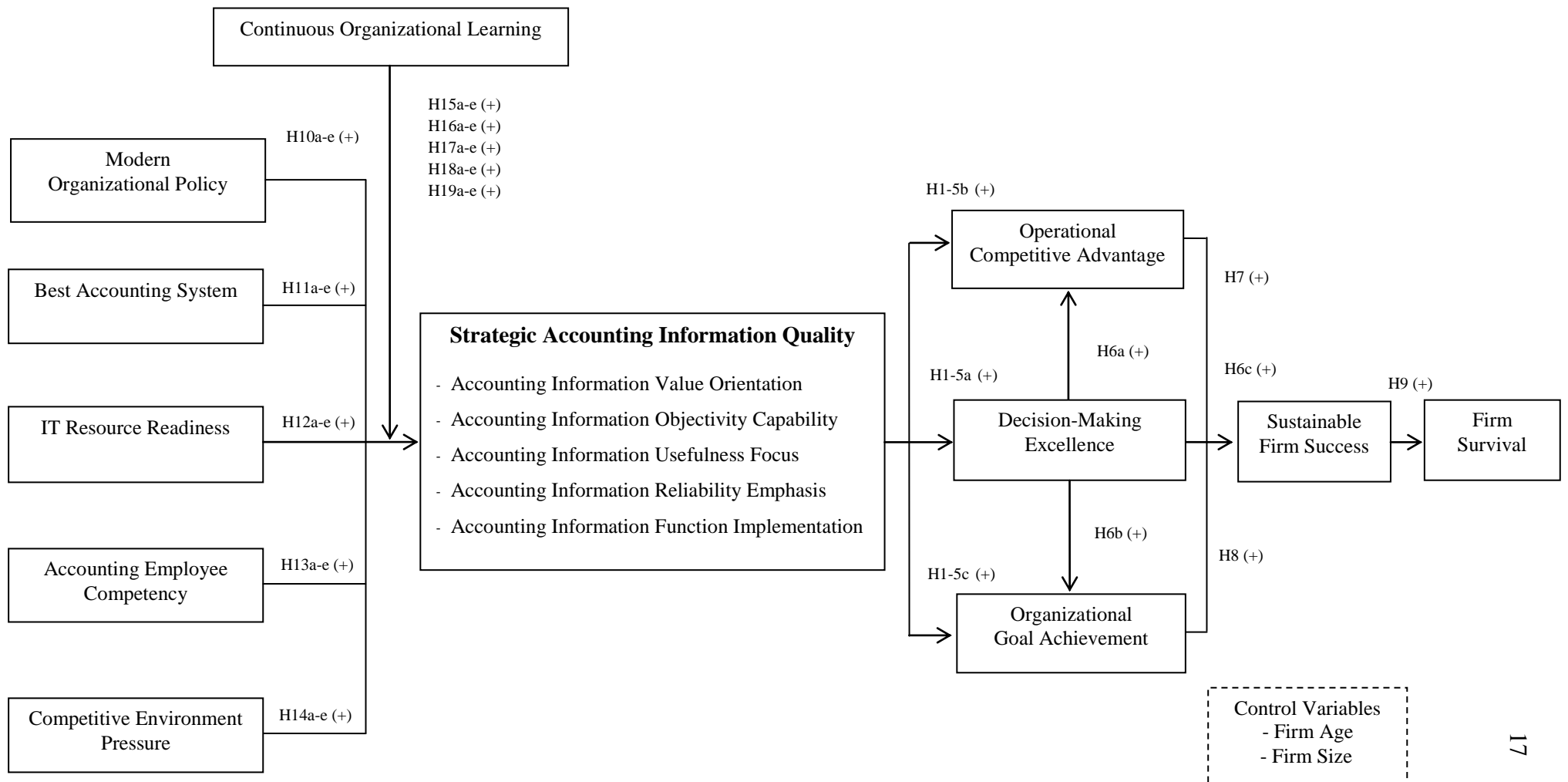
The SAIQ is the main variable and the center of this study. In addition, purposes of this research are the SAIQ. It is positively associated with firm survival. Furthermore, the mediating effects of decision-making excellence, operational competitive advantage and organizational goal achievement are tested. Decision making excellence is supposed to have a positive relationship with the operational competitive advantage and organizational goal achievement. Decision-making excellence, operational competitive advantage and organizational goal achievement are supposed to have a positive relationship with sustainable firm success and firm survival.

As mentioned above, the five antecedents of the SAIQ consist of modern organizational policy, best accounting system, IT resource readiness, accounting employee competency and competitive environment pressure are investigated and expected to result positive relationships.

Lastly, this research also supposes that continuous organizational learning strengthens the relationships between the antecedents and the SAIQ. Therefore, the developed conceptual model and the postulated hypotheses are shown in Figure 1.



Figure 1 Conceptual Model of Strategic Accounting Information Quality and Firm Survival: An Empirical Evidence Investigation of Auto Parts Businesses in Thailand



Strategic Accounting Information Quality

Strategic accounting Information quality or SAIQ means the presentation of accounting information characteristics (Gheorghe, 2012) to add more value of accounting information and meet users' needs (O'Brien and Marakas 2008; Stair and Reynolds, 2012). Therefore, the value of information depends on the quality of data or information presented (Susanto, 2013). Accounting information characteristics that are various result in effectiveness of evaluating information quality (Al-Hakim, 2007). Such good information quality has to be integrated in order to respond users' needs rapidly, timely and correctly. In addition, a financial report must be adequate, appropriate, unique Baltzan (2012), consistent to objectives and beneficial to users (Gelinias, 2012; Laudon and Laudon, 2012; Marshall and Harpe, 2009), while accounting information quality is able to help personal and organizational operation more efficiently. It is essential for all organizations to employ it to be successful. The executives believe that accounting information quality is the key point for success (Stair and Reynolds, 2012).

Meiryani (2014) expressed that accounting information quality could lessen uncertainty in decision making to help any firms to improve better planning and to create competitive advantages. The SAIQ a strategy to achieve organizational success. As a result, the SAIQ is an important tool to learn about firms to gain advantages over other competitors and to attain operational achievement. The SAIQ are from internal organizational information. The executives need to employ information to create strategic planning in a short-term and in a long-term planning. Similar, they are reliable on excellent decision to be appropriate and associated with goals and policies.

For the research, the SAIQ refers to the ability to determine of the data characteristics with the decision without bias, completely, comprehensive, timely and accordance with the goals for the decision to support the operation to create competitive advantages and operational goal achievement (Alexander and Tate, 1999; Leung, 2001; Waroonkun and Ussahawanitchakit, 2011). The reasons for dimension selection for this research are variety of dimension. It reflects accounting information quality and contains in the research. It is an important point and should be adapted into a strategy of this research.



It is a challenge for organizations to apply SAIQ in organizational system. The SAIQ helps the executives to make a decision on the right problems, to solve the problem in a time frame as well as to lead to accomplishment (Al-Tarawneh, 2012). The executives who spend time suitably can help their organizations reduce expenses and increase profit (Laudon and Laudon, 2008). The SAIQ is used to help decision making on operation and business processes and to bring organizations about competitive advantages and organizational goal achievement (O'Brien and Marakas, 2009).

The SAIQ focuses on five dimensions comprising accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis, and accounting information function implementation. The key relevant literature reviews of the antecedents and consequences of the SAIQ. In sum, the measurement of the SAIQ applied by accounting information quality is shown in Table 1. In summary, literature review indicates strategic accounting information quality as shown in Table 2.



Table 1 Summary of Definitions of Accounting Information Quality

Author(s)	Definitions of Accounting Information Quality
Susanto (2013)	Reliable value of information quality and information presentation.
Gheorghe (2012)	Presenting accounting information properties.
Laonamtha and Ussahawanitchakit (2012)	Value of accounting information stemming from sufficient presentation of financial reports to managerial duties.
Laudon and Laudon (2012)	Suitable information for users or is consistent with the purposes of utilization.
Stair and Reynolds (2012)	A direct connection to decision makers to achieve organizational goals. It is able to help managing personnel and organizational problems more effectively and efficiently.
Lucas (2010)	Information for operational decisions and strategic planning.
Marshall and Harpe (2009)	Suitable for particular purposes and users gain access to correct and complete information.
O'Brien and Marakas (2008)	Accounting information features or properties that will enhance the value-added to accounting information.
Naumann and Rolker (2000)	Updated information, reliable sources, secure, clearness, accessible complete information, simple presentation, readiness, and timeliness.



Table 2 Summary of Key Literature Reviews on Strategic Accounting Information Quality (SAIQ)

Authors	Titles	Independent Variable	Dependent Variables	Main Findings
Ali, Omar and Baker (2016)	Accounting information system (AIS) and organizational performance: moderating effect of organizational culture	Information Quality	-Competitive advantage -Superior performance -Firm survival	The results show that information quality is significant for project superior performance, competitive advantage and firm survival in contemporary business environment.
Heinrich and Hristova (2016)	A quantitative approach for modelling the influence of currency of information on decision-making under uncertainty	Information Quality	Decision-making	The result found that information quality increase decision-making and better performance.
Klinsukhon and Ussahawanitchkit (2016)	Accounting information transparency and decision-making effectiveness: evidence from financial businesses in Thailand	Accounting information accuracy and accounting information clarity	Decision-making effectiveness	The results show that accounting information accuracy and accounting information clarity have significantly positive influence on decision-making effectiveness.

Table 2 Summary of Key Literature Reviews on Strategic Accounting Information Quality (SAIQ) (continued)

Authors	Titles	Independent Variable	Dependent Variables	Main Findings
Alenezi and Tarhini (2015)	Investigating the strategic relationship between information quality and e-government benefits: a literature review	Strategic information quality	-Firm performance -Competitive advantages	The results indicate that strategic information quality enhance achieving firm performance a long time and competitive advantages.
Bharati and Chaudhury (2015)	Product customization on the web: an empirical study of factors impacting choice board user satisfaction	Information reliability quality	Firm performance	The finding is that high information reliability quality can cause high internal organizational performance efficiency.
Fitriati and Mulyani (2015)	Factor that affects accounting system success and its implication on accounting information quality	Accounting information quality	Firm performance	The result indicates that accounting information quality to enhance effective firm.

Table 2 Summary of Key Literature Reviews on Strategic Accounting Information Quality (SAIQ) (continued)

Authors	Titles	Independent Variable	Dependent Variables	Main Findings
Jezovita (2015)	Accounting information in a business decision making process evidence form Coratia	Quality of accounting information	Decision-making process	The results indicate that of accounting information quality increase decision-making and business efficiency.
Ritchi, Wahyudi and Susanto (2015)	Research program on key success factor of e-government and Their impact on accounting information quality	Accounting information quality	Firm performance	Found that accounting information quality can increase organizational operational effectively.
Alshibly, Louzi and Al-Kaied (2014)	The relationship between Information quality and organization strategic benefit: an applied study on commercial banks	Information quality	Organization goals	The result indicates that information quality accrues business and organization goals.

Table 2 Summary of Key Literature Reviews on Strategic Accounting Information Quality (SAIQ) (continued)

Authors	Titles	Independent Variable	Dependent Variables	Main Findings
Bukenya (2014)	Quality of accounting information and financial performance of Uganda's public sector	accounting information quality	- Decision-making - Goal achievement	The results indicate that quality of accounting information increases good decision-making and performance firm on target.
Harash, Al-Timim and Radhi (2014)	The influence of accounting information system (AIS) on performance of Small and Medium Enterprises (SMEs) in IRAQ	Accounting information reliability	Firm performance - financial measure - non-financial measure	The result displays that accounting information reliability is significant on firm performance for improves the business operation efficiency.
Meiryani (2014)	Influence of top management support on the quality of accounting information system and its impact on the quality of accounting information	Accounting information quality	- Decision-making - Goal achievement	The findings show that quality of accounting information quality enhances decision-making and lead to goal achieve firm.

Table 2 Summary of Key Literature Reviews on Strategic Accounting Information Quality (SAIQ) (continued)

Authors	Titles	Independent Variable	Dependent Variables	Main Findings
Sangsawang and Ussahawanitchakit (2013)	Best managerial accounting information system on firm performance: an empirical investigation of information technology and communication business in Thailand	Accounting information quality	-Decision-making value -Operational advantage - Firm performance	The finding is that accounting information quality positively influences decision-making value, operational advantage, and firm performance.
Pornpandejwittaya (2012)	Effectiveness of AIS: effect on performance of Thai-listed firm in Thailand	Information quality	Goal achievement	The results indicate that information quality affects on firm growth and goal achievement of overall firm objectives.
Sajady, Dastgir and Nejad (2012)	Evaluation of the effectiveness of accounting information systems	Accounting system	Accounting information quality	The results indicate that accounting system can be enhancing accounting information quality more effective of performance evaluation.

Table 2 Summary of Key Literature Reviews on Strategic Accounting Information Quality (SAIQ) (continued)

Authors	Titles	Independent Variable	Dependent Variables	Main Findings
Wongsim and Gao (2011)	Exploring information quality in accounting information system adoption	Accounting information quality	Firm performance	The findings show that accounting information quality enhances more work performance as well as making profit firm.
Namazi and Salehi (2010)	The role of inflation in financial repression: evidence of Iran	Accounting information system	Accounting information quality	Found that the quality of good accounting information system enhances the truth accounting information quality of financial statement efficiency.
Hoitash, Hoitash and Bedard (2009)	Corporate governance and internal control over financial reporting; a comparison of regulator regimes	Accounting system	Accounting information reliability	The findings present that accounting system increase better accounting information reliability of effectiveness and efficiency performance.

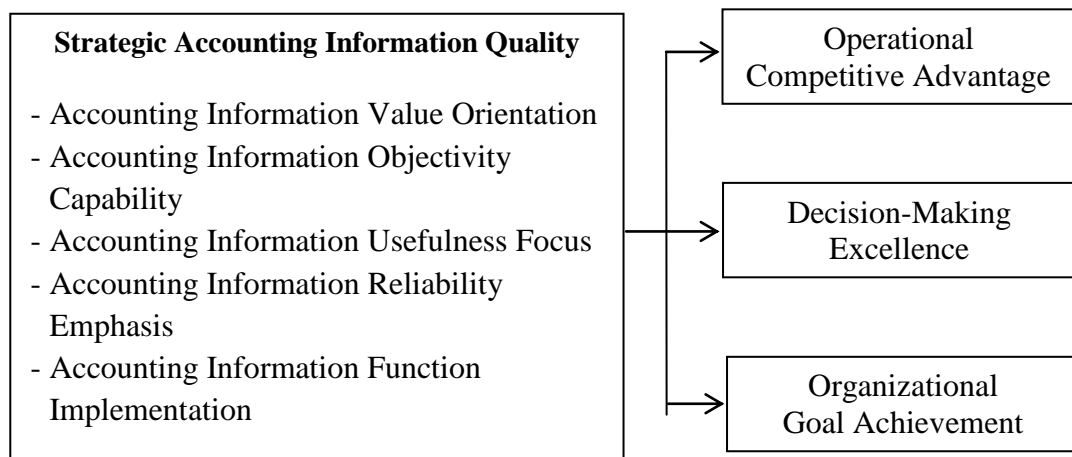
Table 2 Summary of Key Literature Reviews on Strategic Accounting Information Quality (SAIQ) (continued)

Authors	Titles	Independent Variable	Dependent Variables	Main Findings
Ismail (2009)	Factor influencing AIS effectiveness among manufacturing SMEs: evidence from Malaysia	Accounting information quality	Firm performance and sustainability	The results show that good accounting information quality can be lead to organizational sustainability of firm well.
Michnik and Lo (2009)	The assessment of the Information quality with the aid of multiple criteria analysis	Accounting information quality	Firm performance	The results demonstrate that accounting information quality on operation of organization.
Ismail and King (2005)	Firm performance and AIS alignment in Malaysian SMEs	Accounting information quality	-Competitive advantage -Firm survival	The result indicates that the accounting information quality enhance competitive advantage and firm survival.

The Effects of Strategic Accounting Information Quality on Its Consequences

This section investigates the effects of five dimensions of the SAIQ, including accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis and accounting information function implementation. Their consequences consist of decision-making excellence, operational competitive advantage, and organizational goal achievement as shown in Figure 2.

Figure 2 The Effects of Strategic Accounting Information Quality on on Its Consequences



Accounting Information Value Orientation (AIV)

The first dimension of strategic accounting information quality is accounting information value orientation. In general, accounting information value orientation shows perspectives and there are academic definitions. According to Bickel (2008) and Waroonkun and Ussahawanitchakit (2011) and accounting information value is referred to the value of information which is efficient and able to meet users' needs. In this research, accounting information value orientation refers to organization's ability to create data involves with judgment and corresponds with organizational objectives.

A valuable information concept has been studied for many decades and well developed. Furthermore, the properties of valuable information consist of accessibility, practice, ability, correctness, contextualized, accuracy, availability, relevance (Zhao et al., 2007). Accounting information value orientation is an important feature



for analyses to help make a decision and it is an interesting aspect for application in organizational operations (Bickel, 2008). Thus, any business now focuses on accounting information value orientation (Zhao et al., 2007).

The value of information is a key leading to businesses success (Stair and Reynolds, 2010). The value is able to help the executives make a decision in order to reach operational goals and is able to add more value itself. Susanto (2013) stated that increase of value of accounting information counted on the presentation of accounting information quality and firms were able to decrease costs and improve services to add value for them. The emphasis on accounting information quality would decrease uncertainty of decision making but increase competitive advantages in operation (Williams, Eaton and Breininger, 2011). In addition, adding value to information would cause satisfaction, help management support organizational activities to increase organizational efficiency and assist personnel to operate their functions better (Stair and Reynolds, 2012). Moreover, information quality was an efficiently important tool to make a decision in all oil and gas industries and helped define potential value for activity collection like gaining technological value before collecting real information (Bratvold, Bickel and Lohne, 2009). Therefore, adding accounting information value or quality is able to help make a decision better and clearer. The executives had their own aims to apply health technology assessment in order to add accounting information quality. By doing that it increases profit, efficient costs or loss of opportunities, which caused confidence in good decision making of reimbursement (McCullagh, Musiek and Shinn, 2012). Besides, accounting information value or quality influenced on how to make a good decision of the executives to consider information maintenance or discard, to be suitable for users' needs more correctly, help the executives solve problems happening in their operations, and achieve organizations' goals set (Edmunds and Morris, 2000).

From most literature reviews in related to this research, accounting information value orientation is positively related to decision-making excellence, operational competitive advantage and organizational goal achievement. Thus, the hypotheses are proposed as follows:



Hypothesis 1a: Accounting information value orientation will positively relate to decision-making excellence.

Hypothesis 1b: Accounting information value orientation will positively relate to operational competitive advantage.

Hypothesis 1c: Accounting information value orientation will positively relate to organizational goal achievement.

Accounting Information Objectivity Capability (AIO)

The second dimension of the SAIQ is an accounting information objectivity capability. Other researchers term the meanings of an accounting information objectivity capability differently as follows: Knight and Bun (2005) defined the meaning of an accounting information objectivity variable as an organization's ability to present information without personal bias. Similarly, information had to be neutral without prejudice for executives' information presentation because it had to be employed with decision-making. IASB (2010) refers that information was not leaning toward any way or another. If information was not neutral, it became without its goal or did not affect behaviors of organization' users. In this research, accounting information objectivity capability refers to the ability of organizations to data production without bias, concealing or element alteration, which is constantly important for users to receive information equally.

The concept of accounting information objectivity capability is also known as the quality of 'freedom from bias's or neutrality. The choice of neutrality between the best choices is free from bias toward defined goals. Therefore, accounting facts and accounting practices should be impartially determined and reported with no objective of purposeful bias toward any user or a user group. If there is no bias in selection of accounting information reported, it can be said that there is no interested set over another. However, there may be certain interests on information points. Accounting information objectivity is to prepare and report a financial status. It should be neutral or unbiased for a specific user group. Therefore, accounting information must be accessible on some factual information to prevent misunderstand or an inaccurate



decision making on organizational operations. Accounting information objectivity is still crucial. It is a basic principle, which executives are dependable on operation without bias and prejudice. However, transparency and neutrality are to be used for performances. CEOs must be fair and honest. At the same time, accounting reporting of any organization must be countable on evidences to support business's documents such as receipts. Evidences must be neutral and unbiased towards either one way. Entry recording entry without prejudice and impartial evidences are investigated and have been accepted generally. They are employed for planning and decision making. The executives are reliable on neutral information to apply for selecting the best options to create organizational competitive advantages and goal achievement and effective operational success.

Accounting information objectivity capability is directly essential to users or executives because they are direct role players. Accounting information and financial statements are unbiased, which will be employed. Users and the executives have utilized, judged and effected on operational goal achievement. Moreover, neutral and unbiased information would support executives to define the bet choices for making decisions productively. The clarity of disclosed accounting information can help to hold a strong degree of transparency by determining organizations how to solve the problems (Klinsukhon and Ussahawanitchakit, 2016). In addition, internal audit, management, and unbiased information are applied in organizations for planning and decision-making. This is beneficial to an internal management team and cooperative decision making in a short time (Virgil, 2014). Nonetheless, Rusu (2013) stated that bias reports from information selection and presentation would influence on decision-making and affected mistakes. Accordingly, information selection and presentation were crucial to objectives or operational goal achievement.

From literature reviews on related research, an accounting information objectivity capability is positively be related to decision-making excellence, operational competitive advantage, and organizational goal achievement. Thus, the hypotheses are proposed as follows:

Hypothesis 2a: Accounting information objectivity capability will positively relate to decision-making excellence.



Hypothesis 2b: Accounting information objectivity capability will positively relate to operational competitive advantage.

Hypothesis 2c: Accounting information objectivity capability will positively relate to organizational goal achievement.

Accounting Information Usefulness Focus (AIU)

The third dimension of the SAIQ is accounting information usefulness focus. There are many academics terming ‘accounting information usefulness focus’ differently as follows: accounting information usefulness refers to an accounting practice presented in a financial reporting form, categorized into each section to be easy to make understanding and operate tasks (Bonson, Cortijo and Escobar, 2009). Likewise, accounting information usefulness means the presentation of accounting information in each organization based on emphasizing on presentation of financial statements currently and timely for the executives (Bunnoon and Ussahawanitchakit, 2012). In this research, accounting information usefulness focus refers to the organization’s ability to produce data fundamental under regulations and user demand in term of qualitative and quantitative data.

Accounting information usefulness focus is useful information for decision-making and such information comprises of simplicity, clearness, and timeliness of executives (Knight and Burn, 2005; Leung, 2001). Nevertheless, any information can be applied to make a decision timely, such information is not useful. Accounting information is beneficial to the entire performances and makes a financial report more competent. Especially when executives possess correct and flawless information for management based on the basis of information, accounting information brings about more benefits to organizations. Main advantages are reducing uncertainty and enhance the ability of decisions to assist planning and control organizations’ operations productively and advantageously.

Accounting information usefulness focus plays a key role for a decision process, cause successfully economic activities and improve effective performances. All different management levels are needed to apply this information to perform functions such as planning, cooperation, regulatory control, and decisions. As well as,



useful information was one which the executives understood as running businesses and situations pretty well. It was employed timely to make a decision and can help a firm to make effective decisions (Sumritsakun, 2012). Useful accounting information on a financial report should be presented easily to users or understood immediately (Courtis, 2005). Along with useful accounting information should express a quality financial report and allow the executives to choose the way of a good decision and to improve an internal communication process as well as to guide the most useful directions for organizational performances. Many disorders and management issues within the organizations bring about something wrong in major management because of inappropriate management, lack of accounting information and accounting information quality for a decision process Gaza Strip (Radu et al., 2010). Accounting management must be facilitated to gain the information used for planning in a short-term and a long-term courses for the best decision-making. If the executives lack of understanding on information management and efficient management will decrease considerably. Therefore, it is said that accounting information usefulness focus is essential for all organization to apply to management, to analyze the efficiency of each department, to increase profitability and all services (Ewama, 2003). Accounting information usefulness focus would positively impact on increasing levels of good decisions, bringing about higher performances and attaining operational goal achievement (Bukenya, 2014). Accounting information usefulness focus helps the executives support a decision-making, goal achievement and competitive advantages especially in management and the evaluation of firm performances (Horngren, Datar and Rajan, 2012).

From mainly related literature reviews, accounting information usefulness focus is positively related to decision-making excellence, operational competitive advantage, and organizational goal achievement. Thus, the hypotheses are proposed as follows:

Hypothesis 3a: Accounting information usefulness focus will positively relate to decision-making excellence.

Hypothesis 3b: Accounting information usefulness focus will positively relate to operational competitive advantage.



Hypothesis 3c: Accounting information usefulness focus will positively relate to organizational goal achievement.

Accounting Information Reliability Emphasis (AIR)

The fourth dimension of the SAIQ is accounting information reliability emphasis which is defined by academics as follow: Bonson, Cortijo and Escobar (2009) state that accounting information reliability is the accounting operation developing and presenting the model of financial report which each part was divided for the convenient and complete access. Moreover, Knight (2011) also defines the accounting information reliability as the reliable accounting information or the information which is precise and complete. This also refers to the accounting information covering all aspects, having the important and necessary characteristics or having the sufficient accounting information. Besides, Pipino et al. (2005) described the accounting information reliability as the accounting information having no error or the right one. Therefore, it could be concluded that accounting information reliability means the wide and deep accounting information which is correct (Haug, Pedersen and Arlbjorn, 2009; Pipino et al., 2005). In this research, accounting information reliability emphasis refers to ability to prepare data must be accurate and comprehensive without misidentifies, consistent with standards, and examined resource and procedures sufficiently and appropriately.

From the use of financial report, the use of information on economic of users makes the budget higher. Accounting information reliability emphasis is one important element for organizational operation because there are a lot of users of accounting information such as executives, creditors, investors and government sectors. However, this study focuses on the use in organization. Consequently, the important role of executives in organizational operation is using the reliable information for creating financial report to create confidence and fair source of information.

Accounting information reliability emphasis is important because it is primary information enables the executives to be aware of the company financial status in terms of the impact of economic resources, which is controlled for the future survival and the ability for adjusting regarding to economic environment. Without inaccuracy and bias, financial information will be more reliable for relevant users for appropriate decision making, effective goal achievement and successful business as accomplishment



(Bukanya, 2014). Lacking of reliability will lead to an error and damage results such as missing of committed goals and difficulty in reaching committed ones. However, many executives in organizations have paid more attention on the availability of reliable accounting information for organizational survival. The executives should also use the consideration in decision making based on the reliable accounting information (Stein, 2000). If the reliable accounting information is a precise one, the executives can take advantages from this kind of information to reach the committed goals and to increase the opportunity for organizational success.

Regarding to many conducted research, accounting information reliability is important and necessary for administration and gaining business success. It is also essential for good decision making for reaching committed goals. The executives should learn methods, which enable the company to receive reliable information or AIR. Besides, the emphasis on the error accounting information will cause many problems (Marshall and Harpe, 2009). In a mean time, managers have to investigate available information if the information is inaccurate. Information needs to be managed because of fee on keeping it. While ordering fewer goods will lead to running out of goods for sale. These made the organization lose both income and opportunity (Marshall and Harpe, 2009). Consequently, accounting information reliability is very important in reaching the committed goals and the success of organization. Furthermore, the wrong accounting information will make the organization lose the budget for organizational operation (Kieso, 2007). The executives could touch and rely on the presentation of organizational operation from the reliable information, because the information presented is one that is precise and perfect. However, the reliable information which is under the unstable situation, the executives might take consideration for the best resolution and might affect the success of organization. Therefore, the reliable accounting information should not have many errors (Rusu, 2013). Reliability is an important part of financial report that shackles decision-making for the firm's operation (Kadous, Koonce and Thayer, 2012). Moreover, financial reporting reliability helps the managers to identify the outcomes of projects for effective decision-making (Chen et al., 2011).

From mostly related literature reviews, an accounting information reliability emphasis is positively related to decision-making excellence, operational competitive advantage and organizational goal achievement. Thus, the hypotheses are proposed as follows:



Hypothesis 4a: Accounting information reliability emphasis will positively relate to decision-making excellence.

Hypothesis 4b: Accounting information reliability emphasis will positively relate to operational competitive advantage.

Hypothesis 4c: Accounting information reliability emphasis will positively relate to organizational goal achievement.

Accounting Information Function Implementation (AIF)

The final dimension of the SAIQ is accounting information function implementation (AIF). There are differently academics terms of accounting information function implementation as follows: a useful concept on accounting information is to reduce uncertainty. However, this concept is a function definition. Information function means to reduce uncertainty involving decision-making for organizational manager. In addition, obtaining information to reduce uncertainty is essential for evolution process, which satisfies several basic demands such as reduction of asymmetry and ultimately increasing competitiveness (Jian, 2012). Furthermore, accounting information function means a divide scope of work as needed to get used to the style of management. Corresponding to the role of accounting information includes information planning which supports the strategy of the organization. Managerial control information helps executives in controlling information use. An application of knowledge helps to achieve organizational success. Operational information helps to reflect activities of the organization that operate in the present. These activities are characterized in a specific task enterprise. To confirm application management of an organization needs to respond quickly, which can be adapted to the changing environment and decision-making process in an organization (Cojocar and Starparu, 2013). In this research, accounting information function implementation refers to the organization's ability to analyzing and data integrating associated with the mission and the scope of operations efficiency to make it successful.

The concept of accounting applications, functions, and information is a key issue that all businesses need to pay more attention to survive in dramatically change economic environment. Organizations are needed to have an access to the information.



Classification or designs have been reclassified to conform to the scope of work analysis by organizational managers. From literature reviews in previous research, accounting information function implementation is important to all organizations, which realize on importance and benefits. It affects and reduces organizational management and opportunities successfully. Organizational success is associated with good decision making. Therefore, managers in all sectors in the organization have to understand the deployments or application of accounting information function to provide more effective organization. Besides, accounting information function implementation is an issue, which CEOs must take into consideration to increase potential over competitors, achieve goals, reach more success, and lead to organizations' survival. However, accounting information function implementation is supported to be one of choices in competitiveness of organizations (Griffit, 2009). In addition to accounting information function implementation provides information in order to be used for decision-making in the organization. The general managers will present accounting information corresponding to the function of the organization. The information users have to use and present accounting information. In order to comply with organizational duties, managers can make better decisions within the organization effectively (Eierle and Wolfgang, 2013; Zare et al., 2013). The organizational executives definitely believe that accounting information has an effect on creating organizational competitiveness (Cretu and Iova, 2011).

From literature reviews in related research, accounting information function implementation is positively related to decision-making excellence, operational competitive advantage, and organizational goal achievement. Thus, the hypotheses are proposed as follows:

Hypothesis 5a: Accounting information function implementation will positively relate to decision-making excellence.

Hypothesis 5b: Accounting information function implementation will positively relate to operational competitive advantage.

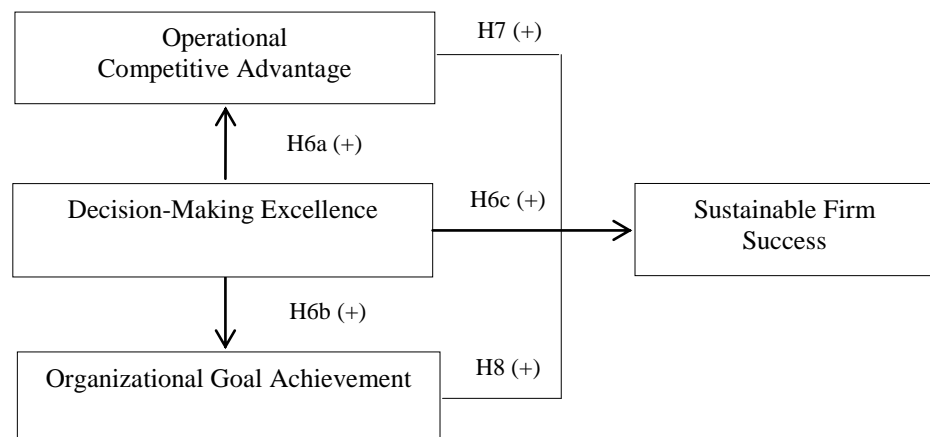


Hypothesis 5c: Accounting information function implementation will positively relate to organizational goal achievement.

The Effects of Strategic Accounting Information Quality Outcome on Firm Survival

This research assigns decision-making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success, and firm survival as the consequences of the SAIQ.

Figure 3 The Effects of Decision-Making Excellence, Operational Competitive Advantage, Organizational Goal Achievement, on Sustainable Firm Success



Decision-Making Excellence (DME)

The different decision-makings are based on belief and theory defined by academics as follow: decision-making excellence also defines decision-making as the logical process for considering, analyzing, selecting based on the reason and reality Of those alternatives. In addition, the best decision-making process that has taken the decision to complete linear and effectiveness of the organization (Dick et al., 2007). Siyanbola (2012) defines the decision-making as the selection of doing something from many possible alternatives. Decision-making is a last process of selection from many



alternatives and reduces uncertainty to a considerable level (Ahmed and Omotunde, 2012). Moreover, the decision-making as the selection of the best alternative from many ones (Lizarraga, Baquedanode and Cardelle-Elawar, 2007). The decision-making excellence means the success of selection from many alternatives for supporting purposive goal achievement or to achieve specification of goals such as experience of good decision-making, intelligence, design of alternative and alternative (Ninlaphay, Ussahawanichakit and Boonlua, 2012). In this research, decision-making excellence refers to successful of the selection alternative choices extremely well from comprehensive analysis or effective consideration when comparing to potential valuable benefits obtained in a time frame.

Decision-making is a challenging skill for organization to emphasize on achieving organizational goals. In reality, good decision-making is an importance characteristic for executives or supervisors who had responsibility for making decision (O'Donnell and David, 2000). Consequently, good decision-making is like a heart of operation and administration because the decision-making appears in everywhere, every process of working, as well as for general people. Likewise, decision-making of the leader or administrator might be the survival of department or organization. The good and effective decision-making is very important because it will result in continuous working operation, solve the problem on time, and use the resources for the highest effectiveness. The most important and difficult part in decision-making process is the decision-making for the right problem. It is obviously seen that if the administrator can make the right decision, the company will solve the problem on time which leads to the success (Slovic et al., 2005). The good decision-making must continue until achieving the success and there is effectiveness in making decision. However, for the decision-making with less error, the accounting information is an important factor for decision-making. If the decision maker acquires good accounting information, it will result the less error in making decision. Thus, good decision-making should have the good process which result high value with low error.

Regarding to previous research, decision-making excellence is regarded as one of the most effective tool in decision-making in an industry and engineering because it helps to solve the complex problems and engineering problems of private sectors properly (Hillier, 2005). When company needs the effective and efficient operation, it is



essential for being ready in terms of resources for taking advantage from competitors and for achieving the highest committed of organization which is challenging. Organizations, therefore, employ decision-making excellence as a tool for selecting the best alternative for operation, which require the high comprehension in tool and method for making decision effectively, taking advantage, and achieving the goals of organization with highest profit (Lee, Oh and Pines, 2008). Moreover, many organizations employ decision-making excellence in selection of the best alternative for improving the potential in making decision, receiving the right decision-making and achieving the goals on time (Madapusi and D'Souza, 2012). Based on the literature above, decision-making excellence is a potential possibility that affects operational competitive advantage, organizational goal achievement and sustainable firm success.

Operational Competitive Advantage (OCA)

The word 'Competitive Advantage' means what makes organizations differ from others and there is an obvious advantage. This advantage may be in a form of organizational capability, which other cannot attain or either perform. Similarly, the advantage may be created by engaging certain assets or resources but others do not occupy. Therefore, a competitive advantage is a key concept for strategic management.

From different competitive advantages, there are many academics terms of "Competitive Advantage", which there are comparisons between businesses superior competitors and there are several factors to be able to create competitive advantages in the market and lead to better businesses. Revealed factors are price/cost, quality, delivery reliability, product innovation, and time to market (Pungboonpanich and Ussahawanitchakit, 2010). An operational competitive advantage refers to the company to receive not only superior marketing and financial performances but also companies' outstanding ability which other competitors cannot replicate (Wangraj and Ussahawanitchakit, 2013). In this research, operational competitive advantage refers to the distinct operation superior rivals by using of techniques and practices methods as well as product improvement and development include new potential innovation for performance of organization.

For a competitive advantage, it is the best wish of all organizations, operating among changing changes. Businesses have to do everything possible to look for the



most ingenious strategy to gain an advantage over competitors. In general, firms must emphasize on performances which are able to help them create competitive advantages under different circumstances. Organizations to obtain competitive advantages must not stop developing their own against competitors to survive in the future. All reasons claimed to make organizations change themselves all the time in order to be able to define strategies and employ with current competing environments.

From literature reviews on operational competitive advantages, a competitive advantage is considered valuable to be superior to competitors. The support of various strategies helps lower operating costs (Chu, 2007); different products, services, innovations and interoperability are able to improve diverse coordination in operation (Ram and Pattinson, 2009). The firms possessing competitive advantages will be able to create more economic value added over competitors. In addition, competitive advantages for performances comprise of cost leadership, short throughput, flexibility and reliability (Peteraf and Barney, 2003). More explained, a competitive advantage is a competition of organizations, consisting of price/cost, quality, delivery reliability, product innovation, and time. Therefore, an operational competitive advantage affects on organizations' success (Barney 1991; Li et al., 2006; Zhou et al., 2008). Firms' success is consistent to firms or businesses performing continuously. The availability of resources, price, quality of product, and time to market, has to be managed to gain competitive advantages. Beneficially defined operations, the availability of information resources employed in a process, planning, operating budgets, inventory management are able to reduce procedures and build up operational and efficient advantages for firms to be alive in the future (Bullon, 2009). Based on the literature above, an operational competitive advantage is a potential possibility that affects sustainable firm success.

Organizational Goal Achievement (OGA)

The definitions of operational goal achievement or OGA, there are many academic terms as explain in a following section. Goal achievement refers to targets or objectives which are desired from business results, planning, commitment and leading to organizations' success (Bunnoon and Ussahawanitchakit, 2012). In addition, goal achievement means the results of operations or the results are from the ability to



contribute to attain goals or objectives defined by linking not only with missions, visions, strategies and procedures but also with organization goals (Ninlaphay, Ussahawanitchakit and Boonlua, 2012). Besides, goal achievement consisting of a mastery goal, a performance-approach goal and a performance-avoidance goal (Nasiriyani et al., 2011). Moreover, goal achievement is an increase in revenue, profits, the reputation of the business and business role to gain the best goal from organization through communication and cooperation (Chaikambang, Ussahawanitchakit and Boonlua, 2012). In this research, organizational goal achievement refers to the success according to the objectives of the firms caused by the administration, operational firms leading to fulfillment of the objectives on its mission and vision of the firms according the objectives of the firm.

From previous research concerning the organizational goal achievement, the factor of competitive advantages is any organization which shows the best performance and achieves organizational goals (Wangraj and Ussahawanitchakit, 2013). Success is based on the goal of good operations such as products and interesting services to customers and hence organizations have a chance to reach more organizations' goals (Naveh and Marcus, 2005). The empirical results suggest that operational goal achievement of any organization will bring about sustainable firm success of businesses constantly (Nath, Nachiappan and Ramanatan, 2010; Naveh and Marcus, 2005). Organizational goal achievement is a potential possibility that affects sustainable firm success. In summary, it believes that decision making excellence, the SAIQ, and decision-making excellence will increase operational competitive advantages and organizational goal achievement. The results will lead organizations to create sustainable firm success. Therefore, hypotheses are proposed as follows:

Hypothesis 6a: Decision-making excellence will positively relate to operational competitive advantage.

Hypothesis 6b: Decision-making excellence will positively relate to organizational goal achievement.

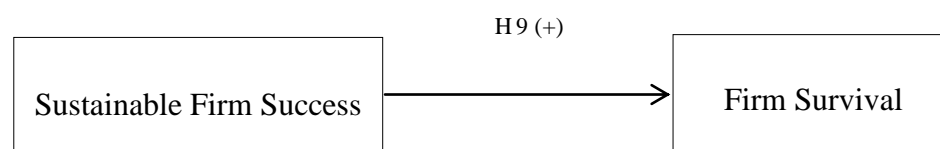


Hypothesis 6c: Decision-making excellence will positively relate to sustainable firm success.

Hypothesis 7: Operational competitive advantage will positively relate to sustainable firm success.

Hypothesis 8: Organizational goal achievement positively relate to sustainable firm success.

Figure 4 The Effects of Sustainable Firm Success on Firm Survival



Sustainable Firm Success (SFS)

Various academics have termed the word “sustainable firm success” as follows: firm success is accomplished with organizational goals and objectives, particularly in marketing (increasing market sales or sales), financial success (expected profit goals) and useful operations (new innovation in process) (Eccles, Ioannou, and Serafeim, 2014). In addition, reaching business growth in terms of profits of firm’s performance (Santarelli and Vivarelli, 2007). Expectations of firm profits must be maximizing continuously (Tamasy, 2006). In this research, sustainable firm success refers to performance results according targets are increasing steadily of organization.

Sustainable firm success means business profits, which is stemming from financial performances and paying attention to social responsibility. Most businesses have focused on the ability of growth and reputation to make organizations continuous competitions. Therefore, sustainable firm success can bring about competitive advantages and quality management constantly (Kotler and Lee, 2006). In addition, sustainable firm success is organizational success that can reach objectives or goal achievement in a long-term performances (Labuschagne, Brent and van Erck, 2005). Firm survival is dependable on achieving organizational goals, maintaining profitability



continuously and performing financial and non-financial performances all the time in order to gain firm survival. Hence, sustainable firm success is able to lead organizations to have the opportunities concerning firm survival.

Halabi et al. (2006) indicated that businesses' increasing investment return is achievement in the long term, such as businesses' reputation and public's recognition so as to lead organizations to operate successfully and continuously. Reputation is a consequence from beliefs and perceptions that individuals realize any organization. It has spent time and accumulated a good reputation for a long period of time. It also leads to firm success in a long period of time (Dowling, 2001). In any organization, checking is believed as a part of quality management. It has demonstrated a sustainable approach to attain goals for accomplishment and being able to be checked (Peecher, Schwartz and Solomon, 2007). Organizations sustainably realize on checking success. The continuation of checking and attaining goals is constantly accepted by customers through organizational quality and reputation (Chang et al., 2008) to make firm success and survival in a long period of time. Thus, the hypothesis is proposed as follows:

Hypothesis 9: sustainable firm success will positively relate to firm survival.

Firm Survival (FMS)

Firm survival means the most satisfactory profitability, financial result measures and non-financial result measures from operations and performances continuously in the past, at present and in the future (Cader and Leatherman, 2011; Namwong, Jhundra-indra and Raksong, 2015; Persson, 2004; Wanitkittikul, 2015). Business survival is the ability of the businesses. The businesses must be confronted with uncertain environments such as changing customers' expectation, global competitions, technologies, differences in types of firms, differences in the economic sector, initially founding conditions, productivity, profitability, and leverage (Claycomb, Iyer and Germain, 2005; Ha, 2013). Businesses can adapt important technologies to make them successful (Sinha and Noble, 2008). Hence, firm survival is the ability to maintain the balance between stability, internal flexibility and external environments (Boal and Schulz 2007).



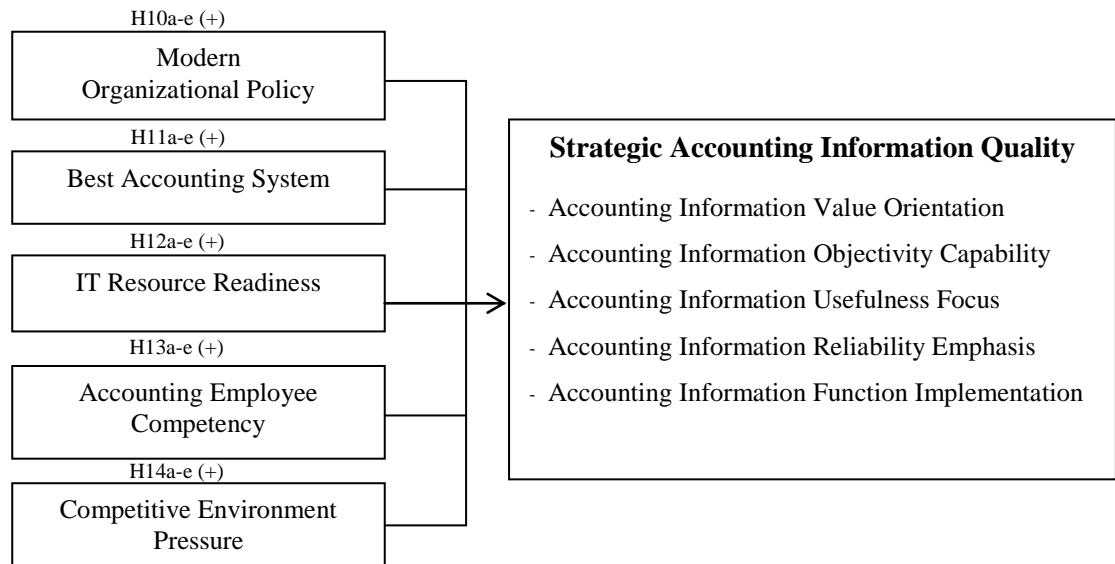
Businesses are needed to choose appropriately competitive strategies to changing situations to acquire business survival (Sampattikorn, Ussahawanitchakit, and Boonlua, 2012). Changing businesses and business targets influence on firm survival and growth in the long run. However, business or firm survival counts on the adaptability and responsibility to changes appropriately and timely (Sampattikorn, Ussahawanitchakit and Boonlua, 2012). Firms must stress on excellent performances for their survival and all parties have to take part in brainstorming, consider their needs, handle with the problems and respond to confidence among competitive environments effectively and suitably. Sometimes, businesses have to take their abilities and innovations to be applied to ensure that they are alive in the long run. Many studies have explained that survival is a method or a strategy, integrated with self-business innovations and organization abilities to make sure their survival (Pansuppawatt and Ussahawanitchakit, 2011). Moreover, net profit continuously grow indicates a positive impact on firm survival in the long term (Yoo and Kim, 2015). The performance increasingly creates profits more than the past years, which affects on firm survival in the long-term future (Niresh and Thirunavukkarasu, 2014). In this research, firm survival refers to performance acceptance about the image, reputation, and enhance new customer and old customer retention incessantly as well as ability of the organization to be ensured that it can administration well under the fierce emulation stable both at present and future.

The Effects of Antecedents Variables on Strategic Accounting Information Quality

This research describes modern organizational policy, best accounting system, IT resource readiness, accounting employee competency and competitive environment pressure as the antecedents of strategic accounting information quality.



Figure 5 The Effects of Atecedents Variables on Strategic Accounting Information Quality



Modern Organizational Policy (MOP)

The definition of modern organizational policy is a specification of directions and goals for organization which lead to success in organizational administration and committed policies (Atuahene-Gima, Slater and Olson, 2005; Mohr and Sarin, 2009). In this research, modern organizational policy refers to determination of operational directions and target is clear as well as advanced tools application and altering situation. In general, the policies of modern organization are new directions or goals in working, regarding to the continuous changing situations and it is accepted in organization. Therefore, the new organizational policy must have the ideas of achieving committed goals in the future (Korbangyang and Ussahawanitchakit, 2010). Organization policy is very important in organizational performances because modern organizational policy is the beginning of the organizational operation which result the success of business (Stichler, 2011). It is obviously seen that the presentation of a policy is important which will lead the executive to follow to develop and drive simultaneously. Moreover, organization policy is the representative which will reflect the organizational value.

Previous research identified that the modern organizational policy is specified by executive will affect the use of SAIQ, which will increase the value of the



presentation of reliable, precise, clearly detailed, easily understood and quick in uses accounting report for the working operation of organization (Olujide, 2003). If the organization lack of modern organizational policy, it will affect the SAIQ on achieving the committed goals of organization. It will be more difficult because the executive will face the problem in the process of accounting operation regardless to the changing situation such as the out of date information, which influences on work that cannot meet the demand of user and lack of reliability (Ismail and King, 2005). Consequently, modern organizational policy is the future goals of company, which is the basic factor reflecting the clear present and future of organization (Altiok, 2011). It can be concluded that if the executive specifies the modern organization policy, it will support the SAIQ to achieve the committed goals and to help organization to plan the policy for present and future.

Based on literature review, the influence of a modern organizational policy is the potential possibility to affect strategic accounting information quality. Thus, the hypotheses are proposed as follows:

Hypothesis 10a: Modern organizational policy will positively relate to accounting information value orientation.

Hypothesis 10b: Modern organizational policy will positively relate to accounting information objectivity capability.

Hypothesis 10c: Modern organizational policy will positively relate to accounting information usefulness focus.

Hypothesis 10d: Modern organizational policy will positively relate to accounting information reliability emphasis

Hypothesis 10e: Modern organizational policy will positively relate to accounting information function implementation.



Best Accounting System (BAS)

Many academics proposed different meanings of the best accounting system as explained below. The best accounting system is involved with the technology of suitable accounting system process, the specification of accounting report writing through the use of both manual and computer. There are also included process, co-controlling, collection, record, deviation, analysis, summary, and interpretation, presentation of the precise and on time accounting information for decision making. The best accounting system will be an important tool for giving accurate information and controlling a working operation regarding the committed purposes (Chaikambang and Ussahawanitchakit, 2012; Lata and Ussahawanitchakit, 2015; Prasong, Ussahawanitchakit and Muentahisong, 2013; Zhang, Zhou and Zhou, 2007).

In this research, best accounting system refers to the explanation process about identifying, collecting, analyzing, summarizing and presenting data in a systematic way that is useful for planning and resolving in line with the current business environment. As information technology has highly improved, this automatically makes accounting system is not enough for decision-making. In both private and government sectors have developed country economy in both developing and developed countries to guarantee that the use of accounting system will be effective and efficient in recording, calculating and analyzing the financial information (Appiah et al., 2014) for improving company's ability for achieving the committed goals and purposes (Manson, McCartney and Sherer, 2001). On the other hand, this will help to increase business survival as well (Platt and Platt, 2012). Generally, accounting system is the system used for supporting the economic decision making. Moreover, it can link to the complex variety of working operation for the efficiency, acceptance and satisfaction of organizational performances at all levels for achieving the committed goals (El-Dalabeeh and Alshbiel, 2012). Consequently, the accounting system is very important because it helps in information management in terms of speed, accuracy, up to date, save, and it can be a tool for companies to protect their assets from the corruption, lost, and misuse.

Regarding to previous research, the best accounting system is clearly seen that a good accounting system enable the connection to the micro accounting system in terms of stability, ease of use, speed, easy maintenance, and effective communication resulting the satisfaction of users (Harzallah and Vernadat, 2002). Meanwhile, the



accounting system will record the activities and incident based on standard of accounting enforced and offer the procedures related to the basic information of financial report (Ewert and Wagenhofer, 2005). Therefore, the organization using best accounting system will be helpful in evaluation of working operation for both present and future continuously (Kara and Kilic, 2011). When the organization uses an advance accounting system, this will contribute the efficiency in working and leads to the higher accounting information value (Al-Dalabeeh and Al-Zeaud, 2012; Ismail and King, 2005). Moreover, not only the good accounting system will give a good result from a good process, but also it helps to improve the value, reliability, accuracy, and speed of work. It can also links the situation accurately and appropriately, which is safe by monitoring and protecting the checking the information to secure the qualified accounting information (Kara and Kilic, 2011). The good accounting system management will support the SAIQ for achieving the committed goals and it can be the representative of the success of organization, improve the profit and take an advantage. However, if the organization has the staff that has a negative behavior without the awareness of quality and safety of work, the information presented through the budget is often erroneous. When the executives use this information and lack of cooperation, this will lead to the lack of reliability, failure to the committed goals, and reduction of success of organization.

Based on the literature, the influence of the best accounting system is the potential possibility to affect information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis and accounting information function implementation. Therefore, the related hypotheses are proposed as follows:

Hypothesis 11a: Best accounting system will positively relate to accounting information value orientation.

Hypothesis 11b: Best accounting system will positively relate to accounting information objectivity capability.

Hypothesis 11c: Best accounting system will positively relate to accounting information usefulness focus.



Hypothesis 11d: Best accounting system will positively relate to accounting information reliability emphasis.

Hypothesis 11e: Best accounting system will positively relate to accounting information function implementation.

IT Resource Readiness (ITR)

Information technology resource readiness or ITR was defined as information technology resources means information technology infrastructure and information technology investment in the organization budget in both financial resources and intelligent ones to help an organization to build up the new working system and increase the working ability (Konthong and Ussahawanitchakit, 2010). Moreover, Information technology resources refer to the application of information technology to support the AIS which leads to the efficiency of information to response the requirement of the users of information (Sangsawang and Ussahawanitchakit, 2013; Thapayom and Ussahawanitchakit, 2015). In this research, information technology resource readiness refers to budget allocation to support the application of newest techniques, equipment, and methods within the organization adequately and appropriately in order to meet the rapidly changing business.

Regarding to high competitiveness in nowadays, it is important for pushing the executives in all industries to adjust themselves and to pay more attention to IRR to produce the quality and standard products. Information technology resource readiness helps organization to increase the speed of work, to solve problems speedy and accurately and to make the decision in a highly competitive situation. This made the effective self-administration for the high accomplishment leading to the improvement of the ability of competitiveness of industries. However, executive cannot rely only on experience and knowledge, but the, information technology resource readiness can help organization in decision-making which will help to adjust strategic accounting information quality. Consequently, there are factors needed to be considered for information technology resource readiness for successful implementation in working such as staff, budget, time, and up-to-date tolls supporting the effective working operation and achieving the committed goals.



The previous research mentioned that, information technology resource will support and integrate the quality of accounting information in organization in terms of speed, relevance, accuracy, and easy understanding (Raduan et al., 2009). The competency of information technology will help to improve the satisfaction of user which contributes the adjustment of strategy in capital management and good decision making leading to the higher success in working (Sanders and Premus, 2005). Information technology resource readiness of organization contains of hardware, software, people, and network system, which can be integrated or applied for the effective working operation (Bradford and florin, 2003). Information technology resource readiness is recognized as an important tool for the revision of the information and responding user needs (Jantarajaturapath and Ussahawanitchakit, 2009; Jennex, Amoroso and Adalakun, 2004; Liu, Pearl and Brumfiled, 2008). Therefore, information technology resource readiness is an important key for the success, which affects the economic ability through the use of SAIQ in improving the potential for taking advantage from the competitor (Ditkaew, Ussahawanitchakit and Jhundra-indra, 2010). The organization employs both of information technology resource readiness and SAIQ can help improve the professional working and to take advantage from competitor, which related to the growth or the survival of organization (Borthick, Jones and Wakai, 2003).

Based on the literature, ITR is the potential possibility to affect accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis, and accounting information function implementation. Therefore, the related hypotheses are proposed as follows:

Hypothesis 12a: IT resource readiness will positively relate to accounting information value orientation.

Hypothesis 12b: IT resource readiness will positively relate to accounting information objectivity capability.



Hypothesis 12c: IT resource readiness will positively relate to accounting information usefulness focus.

Hypothesis 12d: IT resource readiness will positively relate to accounting information reliability emphasis.

Hypothesis 12e: IT resource readiness will positively relate to accounting information function implementation.

Accounting Employee Competency (AEC)

Accounting employee competency or AEC was defined by many academics as follow. Accountant's competency is the intrinsic ability of the accountant helping to anticipate the outcomes of the work covering knowledge, skill, ability, experience, and personality of accountant such as training, selected activities, thinking skill, technique skill and continuously learning (Baird, Harrison and Reeve, 2007; Kennedy and Dresser, 2005; Lata and Ussahawanitchakit, 2015). Moreover, accountant's competency also refers to the ability on professional accountant with knowledge, skill, and experience (Chaikambang, Ussahawanitchakit and Boonlua, 2012). In this research, accounting employee competency refers to the existing outstanding accountants involved with cognition, skill, abilities, experience, personality's accountant, and the applications of practical accounting accessories for maximum efficiency.

Accounting employee competency is regarded as one element that supports activities of business to go smoothly and effectively leading to the success. Thus, Accounting employee competency is the accounting staff with knowledge, expertise in academic, skill and the ability in applying things for working because they always improve themselves all the times to response to the use of the SAIQ. This has become the important factor resulting in the acceptance of organization requiring achievement and taking advantage from competitors under the highly competitive situation leading to the operation of organization achieve the committed goals. Meanwhile, the working characteristic of accountant is planning and preparing. It is important and essential for Accounting employee competency and organization to guarantee that an accountant will be able to work completely and to achieve committed goals smoothly (Ley and Albert, 2003).



Regarding to a former research, Accounting employee competency affects the SAIQ when organization used the unsuitable the SAIQ. It leads to the highly negative impact on AEC in organization because ability is the presentation of knowledge and skill (Stewart and Brown, 2011). An accountant should find out new knowledge for using technology or new innovation. AEC affects the SAIQ and efficiency of organization in the future. Consequently, the success of the SAIQ must rely on the ability or competence of accounting staff (Lestari, 2015).

However, if the accountant wrongly record the financial report, this will destroy the reliability of organization or sharing password of accountants may lead to the error of information contribution in case of sharing message to the unauthorized person which will be harmful for organization (Musa, 2007). These risks might include the access and disclose information or the change or destruction of financial information. Therefore, the operation of accounting employee competency related to strategic accounting information quality in organization, because it can make value, reliability, correctness, safety, and emphasis on highly profit in accounting works. Therefore, high accounting employee competency can be achieved from pushing the new accounting concepts specified by organization. Finally, accounting employee competency has a possibility to positively affect strategic accounting information quality. Therefore, the hypotheses are proposed as follows:

Hypothesis 13a: Accounting employee competency will positively relate to accounting information value orientation.

Hypothesis 13b: Accounting employee competency will positively relate to accounting information objectivity capability.

Hypothesis 13c: Accounting employee competency will positively relate to accounting information usefulness focus.

Hypothesis 13d: Accounting employee competency will positively relate to accounting information reliability emphasis.



Hypothesis 13e: Accounting employee competency will positively relate to accounting information function implementation.

Competitive Environment Pressure (CEP)

Competitive environment pressure or CEP defined by many academics, it can be described as follow: environment change and competitive pressure is the requirement for the entrepreneur to keep the survival of organization from the pressure of competitiveness. This helps increase the imagination of the entrepreneur for developing competitive innovation or products (Lee and Yang, 2011). Moreover, environment pressure is the product of the dynamism in the environment and the firm's resource relationships and dependencies which have reflected amount of change occurring in the environment (Sirmon, Hitt and Ireland, 2007). Besides, competitive environment refers to factor affecting the organizational operations such as market competition-change of price, product differentiation, and product distribution, customer relation, government regulation or policy, and technology (Chong and Rundus, 2004; Benito and Benito, 2010). In this research, competitive environment pressure refers to surroundings changes and the coerce from severe situations, regulations, rivals, modifying approaches and working methods appropriately consistent with opponents, and creating products and services to completely attain success.

Nowadays, the uncertainty of the working environment has expanded to the emphasis of advantage on competitors (Bowen and Bowen, 2014). Besides, one of many important thing of business operation is to keep the organization to survive under the competitive industrial environment. It is essential for organization to have five Force Model which highly influences on competitive industry which is: new comer, substitute product, supplier bargaining power, customer bargaining power, and industrial competition (Porter, 1985).

Regarding many preceding research, there was a study of the relationship between competition and strategy (Singh et al., 2010) which indicates that strategy of company is the model of responding to the pressure from competitive environment. The suitability with situation between strategy and the level of competition can be used to increase the profit of organization. The organization having high competitive environment pressure has to look for the new innovation such as new innovation



development or new technology supporting the use of strategic accounting information quality, increasing the opportunity of success of organization, taking advantage, and surviving in business (Auh and Menguc, 2005). Besides, the change in business environment in Malaysia affected by the economic situation and implementing new technology made the use of strategic accounting information quality receive advantage in terms of high manufacturing base (Kassim, 2003). Consequently, the executives should consider that high competitive environment pressure is the challenge in promoting the use of SAIQ continuously to achieve the committed goals, to take advantage in business, and to increase the operation (Moores and Yuen, 2001). Finally, the successful businesses have to use competitive environment pressure to support the suitable use of strategies and survival of organization (Fuchs et al., 2000). In addition, increasing competitors' pressure makes firms find approaches to decrease time to develop products before being issued to markets, on accounting information reporting with all parties involved equally, which makes it easy to manage effectively (Wu, 2006; Zhao and Cavusgil, 2006). This research emphasizes on the possibility competitive environment pressure to affect the SAIQ. Thus, the hypotheses are proposed as follows:

Hypothesis 14a: Competitive environment pressure will positively relate to accounting information value orientation.

Hypothesis 14b: Competitive environment pressure will positively relate to accounting information objectivity capability.

Hypothesis 14c: Competitive environment pressure positively relate to accounting information usefulness focus.

Hypothesis 14d: Competitive environment pressure will positively relate to accounting information reliability emphasis.

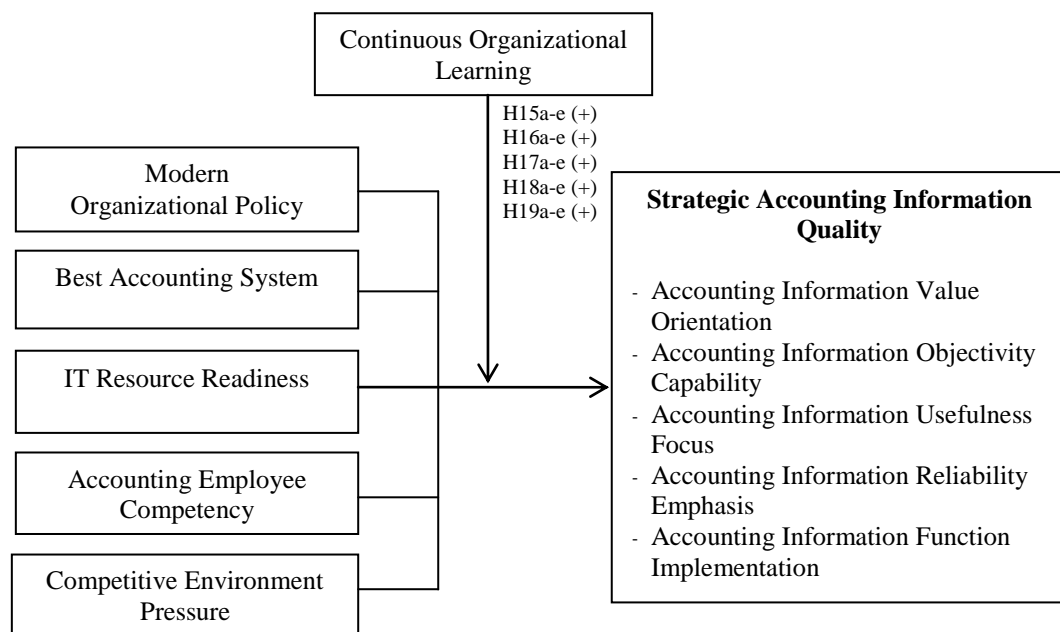
Hypothesis 14e: Competitive environment pressure will positively relate to accounting information function implementation



The Moderating Effect of Continuous Organizational Learning on the Relationships among Strategic Accounting Information Quality and Its Antecedents

For this research addresses the continuous organizational learning as the moderator of the relationships between the antecedents and the SAIQ. The continuous organizational learning is the moderator of all dimensions of the SAIQ-decision-making excellence, operational competitive advantage and organizational goal achievement relationships.

Figure 6 The Moderating Effects of Continuous Organizational Learning on The Relationships among Strategic Accounting Information Quality and Its Antecedents



Continuous Organizational Learning (COL)

The organizational learning is the guideline leading to growth and new creation (Curado, 2006). Continuous organizational learning is needed to obtain transparent and correct information. Accounting information and operational information have to be evaluated carefully and appropriately to responsive systems. Organizational learning influences on individuals' learning (Rhodes et al., 2008). In this research, continuous



organizational learning refers to the research, methods, processes, implementation of new techniques as well as knowledge sharing are regularly implemented within the organization. Organizational learning has begun and has been more developed for 40 years (Lopez et al., 2005). and organizational learning has been firstly employed by March and Simonin (Chang and Lee, 2007). It is part of the most likely concept to sophisticated management (Nonaka and Toyama, 2003). Organizational learning can demonstrate business growth; furthermore, it covers training, increasing skills, work experience, and formal education. In general, members' participation in sharing knowledge and experiences together (Curado, 2006) will achieve continuously improving efficiency through variously learning processes (Hines et al., 2008). Organizational learning is important because it can lead organizations to success (Khandekar and Sharma, 2006).

Continuous organizational learning is a concept to add modernity to organizations, and it is a key to be successful in the long run; likewise, it is creation. Organizations must accordingly evolve to respond to much pressure which they are facing. In general, continuous organizational learning is a starting point, especially in complex organizations, facing with unstable environments. From previous research, success in the long run is from continuous organizational learning, which is a stimulator to drive the management, building up able and knowledgeable staffs to stand among competitive environments (Senge, 2008). Organizations have policies and sophisticated visions being able to determine interoperable guidelines by means of stimulus-continuous organizational learning-which is creative and newly knowledgeable. Fully experienced organizations (Curado, 2006; Senge, 2008) can support organizations to achieve higher-levelled strategies (Mutahar, Rasli and Al-Ghazali, 2015). Organizational learning is an important factor to develop competitive potential by way of overcoming internally weak points, external intimidation, and organizations' system changes (West and Burnes, 2000). Organizations which possess best accounting system will get better procedures through technologies, correctness, and accuracy, quality financial reports suitable to the users of financial statements. Organizational learning is an important key to boost and develop organizational learning; what's more, continuous organizational learning will stimulate an accounting system to influence the SAIQ, and it makes organizations present safe, transparent, and accurate accounting information



(Senge, 2008). IT resource readiness in organizations will help them supply procedures and apply many factors: personnel, budgets, and tools to solve problems and enhance their more potential. Continuous organizational learning is a stimulator in IT resource readiness, influencing the SAIQ. Advanced technologies play an important role to strategic management effectively (Oliveira, Roth and Ponte, 2003). Continuous organizational learning is a stimulator to enhance employees' potential, especially for accounting employees' competency, which supports the executives anticipate the ability of performances comprehensively: skills, knowledge, ability, experience, and higher efficiency. Continuous organizational learning is a stimulator to show accounting employees' competency, influencing the SAIQ and making financial reports accompanied by accuracy, transparency, and timeliness (Rasouli, Valipour and Moradi, 2014). Better decision from creative and able environments for performances makes dynamic organizations adapt themselves to competitive environments, changing competency, response, or pressure differently and effectively. Influential factors to environments are technologies, markets, competitors, and consumers' styles, which influence on businesses; nonetheless, they can create an opportunity as well. Thus, organizations are facing with competitive environment pressure under changing environments; as a result, innovations for competitive advantages over competitors have occurred. Continuous organizational learning will stimulate competitive environment pressure, influencing more the SAIQ (Senge, 2008).

As noted above, previous research showed the main traits of continuous organizational learning which led to obtaining goals, competitions, adaptation, and utilization from other contexts among current environments. Positive trends of organizations' potential will lead to performances superior to competitors, goal achievement, and firm survival in the future.

This research assumes that continuous organizational learning moderates the positive relationships between the SAIQ (accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis, and accounting information function implementation) and its antecedent (modern organizational policy, best accounting system, IT resource readiness accounting employee competency, and competitive environment pressure). Therefore, this research posits the following hypotheses:



Hypothesis 15a: Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information value orientation.

Hypothesis 15b: Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information objectivity capability.

Hypothesis 15c: Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information usefulness focus.

Hypothesis 15d: Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information reliability emphasis.

Hypothesis 15e: Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information function implementation.

Hypothesis 16a: Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information value orientation.

Hypothesis 16b: Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information objectivity capability.

Hypothesis 16c: Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information usefulness focus.



Hypothesis 16d: Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information reliability emphasis.

Hypothesis 16e: Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information function implementation.

Hypothesis 17a: Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information value orientation.

Hypothesis 17b: Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information objectivity capability.

Hypothesis 17c: Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information usefulness focus.

Hypothesis 17d: Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information reliability emphasis.

Hypothesis 17e: Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information function implementation.

Hypothesis 18a: Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information value orientation.



Hypothesis 18b: Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information objectivity capability.

Hypothesis 18c: Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information usefulness focus.

Hypothesis 18d: Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information reliability emphasis.

Hypothesis 18e: Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information function implementation.

Hypothesis 19a: Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information value orientation.

Hypothesis 19b: Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information objectivity capability.

Hypothesis 19c: Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information usefulness focus.

Hypothesis 19d: Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information reliability emphasis.



Hypothesis 19e: Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information function implementation.

Summary

This chapter presents the conceptual model of the SAIQ drawn from the RBV and the contingency theory as a theoretical framework. In addition, this chapter has also proposed a set of nineteen testable hypotheses. The SAIQ is the main concern of this research that focused on its antecedents and consequences. This paper also investigates the impacts of decision-making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success and firm survival. Moreover, the effects of the antecedents, including modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency, and competitive environment pressure on the SAIQ by using continuous organizational learning as a moderator are investigated. Table 3 presents the summaries of all hypothesized relationships. Next, chapter three explains the research methods, including sample selection and data collection procedure, the variable measurements of each construct, the development and verification of the survey instrument by testing reliability and validity, the statistics and equations test the hypotheses, and the summary table of definitions and operational variables of constructs.

Table 3 Summary of Hypothesized Relationships

Hypotheses	Description of Hypothesized Relationships
H1a	Accounting information value orientation will positively relate to decision-making excellence.
H1b	Accounting information value orientation will positively relate to operational competitive advantage.
H1c	Accounting information value orientation will positively relate to organizational goal achievement.



Table 3 Summary of Hypothesized Relationships (continued)

Hypotheses	Description of Hypothesized Relationships
H2a	Accounting information objectivity capability will positively relate to decision-making excellence.
H2b	Accounting information objectivity capability will positively relate to operational competitive advantage.
H2c	Accounting information objectivity capability will positively relate to organizational goal achievement.
H3a	Accounting information usefulness focus will positively relate to decision-making excellence.
H3b	Accounting information usefulness focus will positively relate to operational competitive advantage.
H3c	Accounting information usefulness focus will positively relate to organizational goal achievement.
H4a	Accounting information reliability emphasis will positively relate to decision-making excellence.
H4b	Accounting information reliability emphasis will positively relate to operational competitive advantage.
H4c	Accounting information reliability emphasis will positively relate to organizational goal achievement.
H5a	Accounting information function implementation will positively relate to decision-making excellence.
H5b	Accounting information function implementation will positively relate to operational competitive advantage.
H5c	Accounting information function implementation will positively relate to organizational goal achievement.



Table 3 Summary of Hypothesized Relationships (continued)

Hypotheses	Description of Hypothesized Relationships
H6a	Decision-making excellence will positively relate to operational competitive advantage.
H6b	Decision-making excellence will positively relate to organizational goal achievement.
H6c	Decision-making excellence will positively relate to sustainable firm success.
H7	Operational competitive advantage will positively relate to sustainable firm success.
H8	Organizational goal achievement will positively relate to sustainable firm success.
H9	Sustainable firm success will positively relate to firm survival.
H10a	Modern organizational policy will positively relate to accounting information value orientation.
H10b	Modern organizational policy will positively relate to accounting information objectivity capability.
H10c	Modern organizational policy will positively relate to accounting information usefulness focus.
H10d	Modern organizational policy will positively relate to accounting information reliability emphasis.
H10e	Modern organizational policy will positively relate to accounting information function implementation.
H11a	Best accounting system will positively relate to accounting information value orientation.
H11b	Best accounting system will positively relate to accounting information objectivity capability.
H11c	Best accounting system will positively relate to accounting information usefulness focus.



Table 3 Summary of Hypothesized Relationships (continued)

Hypotheses	Description of Hypothesized Relationships
H11d	Best accounting system will positively relate to accounting information reliability emphasis.
H11e	Best accounting system will positively relate to accounting information function implementation.
H12a	IT resource readiness will positively relate to accounting information value orientation.
H12b	IT resource readiness will positively relate to accounting information objectivity capability.
H12c	IT resource readiness will positively relate to accounting information usefulness focus.
H12d	IT resource readiness will positively relate to accounting information reliability emphasis.
H12e	IT resource readiness will positively relate to accounting information function implementation.
H13a	Accounting employee competency will positively relate to accounting information value orientation.
H13b	Accounting employee competency will positively relate to accounting information objectivity capability.
H13c	Accounting employee competency will positively relate to accounting information usefulness focus.
H13d	Accounting employee competency will positively relate to accounting information reliability emphasis.
H13e	Accounting employee competency will positively relate to accounting information function implementation.
H14a	Competitive environment pressure will positively relate to accounting information value orientation.
H14b	Competitive environment pressure will positively relate to accounting information objectivity capability.



Table 3 Summary of Hypothesized Relationships (continued)

Hypotheses	Description of Hypothesized Relationships
H14c	Competitive environment pressure will positively relate to accounting information usefulness focus.
H14d	Competitive environment pressure will positively relate to accounting information reliability emphasis.
H14e	Competitive environment pressure will positively relate to accounting information function implementation.
H15a	Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information value orientation.
H15b	Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information objectivity capability.
H15c	Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information usefulness focus.
H15d	Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information reliability emphasis.
H15e	Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information function implementation.
H16a	Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information value orientation.
H16b	Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information objectivity capability.



Table 3 Summary of Hypothesized Relationships (continued)

Hypotheses	Description of Hypothesized Relationships
H16c	Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information usefulness focus.
H16d	Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information reliability emphasis.
H16e	Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information function implementation.
H17a	Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information value orientation.
H17b	Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information objectivity capability.
H17c	Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information usefulness focus.
H17d	Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information reliability emphasis.
H17e	Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information function implementation.
H18a	Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information value orientation.



Table 3 Summary of Hypothesized Relationships (continued)

Hypotheses	Description of Hypothesized Relationships
H18b	Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information objectivity capability.
H18c	Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information usefulness focus.
H18d	Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information reliability emphasis.
H18e	Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information function implementation.
H19a	Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information value orientation.
H19b	Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information objectivity capability.
H19c	Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information usefulness focus.
H19d	Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information reliability emphasis.
H19e	Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information function implementation.



CHAPTER III

RESEARCH METHODS

The previous chapter presents the theoretical foundations and literature reviews that related to the research. This chapter indicates research methodology of this research. There are four sections as follows. The first section presents a sample selection and data collection, including a population and a sample, non-response bias testing. The second section explains the variables development of the research. The third section clarifies methods including validity, reliability, and statistical analysis (the regression equations). The final section describes the operational variables definitions of the constructs.

Sample Selection and Data Collection Procedure

Population and Sample

This research was conducted by using auto parts businesses in Thailand as a population and a sample for many reasons. Firstly, auto parts manufacturing plants in Asia are considered as auto parts manufacturing plants in Detroit region in the United States of America. Secondly, auto parts manufacturing plants in Thailand take an important industrial sector, which influences country's economic system. An auto parts manufacturing industry indicates high competition and consists of complex processes. According to job characteristics for production of autoparts, an order format is specified. The production process is complex. It is necessary to use high-accounting information quality for planning and costs production analysis for decision-making to operate precisely. Standards are set and followed to establish quality of auto parts production. Thirdly, auto parts industry has potential to grow constantly because internal demand in Thailand is increasing. The population and a sample were collected from 619 Thai auto part businesses in Thailand, stemming from the excellent, completed, and reliable database of Thai Auto Parts Manufacturer Association.



In this research, the sample size was calculated using Yamane (1973) as follows

$$\text{Formula} \quad n = \frac{N}{1 + N(e)^2}$$

Where; $n =$ Sample size
 $N =$ Number of population
 $e =$ Acceptable error 0.05

This population is a 95% confidence level and a 5% sample error was considered.

$$\begin{aligned} n &= \frac{N}{1 + [619 * (0.05)^2]} \\ &= 243 \end{aligned}$$

Based on this simplified formula, an appropriate sample size is 243 firms. However, social science research will only accept a 20% response rate for a mail survey without an appropriate follow up procedure. The following formula was used to calculate the sample sizes for a population:

$$\begin{aligned} n &= \frac{243 * 100}{20} \\ n &= 1,215 \end{aligned}$$

According to the calculation of the sample size is 243 firms under the 95% confidence. Depend on prior business research, 20% response rate for a mail survey and without an appropriate follow-up procedure is deemed sufficient (Aaker, Kumar and Day, 2001). Thus, (243 x 100/20) for a sampling frame, 1,215 firms are an appropriate for distributed mail survey. As described above, there are only 243 firms and using a population as a sample is considered as an appropriate sample. Therefore, the questionnaires of this research are directly mailed to all 619 firms.



Database from Thai Auto Manufacturers Association (www.thaiautoparts.or.th) was accessed on March 14, 2016. All 619 Thai auto part businesses in Thailand have been chosen from the database list and are subsequently selected as the sample size. Accounting executives are chosen as key informants because they have the most comprehensive knowledge and properly understand concerning to accounting procedures, firm characteristics, corporate strategy and firm performance. Therefore, key informants can contribute comprehensive and comprehensive information for research. The data collecting was within eight weeks; four weeks the questionnaires were directly distributed to 619 emailed and weresent on10 June, 2016. Twenty-three questionnaires were undeliverable because some of these firms had moved to changed addresses. The valid mailing was 596 mailed. Only, 101mailings were received completed usable.

After four weeks, a follow-up mailing from many methods including questionnaires, telephone call, and e-mail was sent on 11 July 2016 in order to increase the response rate, follow-up questionnaires which had not responded yet again, to ask for cooperation and return the set of questionnaires. The schedule plan to collect data was about after four weeks which was divided into three parts.

First part, after the four weeks by employing the convenience of a follow-up mailing each questionnaire was determining a code number on the left corner of the page the questionnaire, increased by 49 responses. Second part, the follow-up method is conducted on the telephone call reminder; the received questionnaire was increased by 25 responses. Final part, the follow-up method is conducted on the e-mail, increased by 14 responses. Thus, a collection of 189 responses was received. However, only, 165 mailings were completed usable for further analysis. The response rate was 27.68 percent. The response rate for a mail survey, without an appropriate follow-up procedure, if greater than 20 percent, is considered acceptable (Aaker, Kumar and Day, 2001). Therefore, 165 Thai auto part businesses in Thailand are an enough sample size for employing multiple regression analysis. According to, the details of the questionnaire mailing are shown in Table 4.



Table 4 Details of Questionnaire Mailing

Details	Numbers
Mailed Questionnaires	619
Undelivered Questionnaires	23
Valid Questionnaire Mailing	596
Received Questionnaires	189
Unusable Questionnaires	24
Usable Questionnaires	165
Response Rate (165/596) * 100	27.68%

Data Collection

A researcher uses the set of questionnaires as the main research tool. It is designed primarily from prior one. It is a suitable tool to collect data because survey mailings are adequate for various and different companies. Survey mailings can help in 1) costs and timesaving 2) bias and pressure decreasing for responses 3) potential enhancing and 4) privacy retaining (Kwok and Sharp, 1998).

Mostly, an accounting executive is chosen as a main key informant or information for businesses in Thailand. Accounting executives directly play a main role in organizations, which are responsible for policy and strategy establishment. They are able to provide and understand particularly authentic information. Therefore, information is provided by these accounting executives who are more reliable.

Consequently, the researcher directly delivered the set of questionnaires to an accounting executive for each firm in Thailand. Each set of questionnaires is sent to a research sample group, accounting executives in 619 Thai auto part businesses in Thailand by postal. After four weeks sending off questionnaires, the researcher started to follow-up feedback from the accounting executives. As well as inquiring for cooperation and return the set of questionnaires to the researcher.

Questionnaires consist of seven parts, including multiple-choices and scale questions. The questionnaires are coded. This will easily help respondents to answer and rapidly simply statistics analysis (Neuman, 2006). Part one contains personal



questions about key informants regarding to gender, age, marital status, level of education, working experience, and average monthly income, and current position.

Part two contains general information questions and business profiles regarding to business entity, business location, operational capital, business operating period, total business asset, number of full time employees, and average annual income. Part three and part six contains questions regarding to evaluation each of constructs in the conceptual model, which measures items anchored by a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). According to Morin (2008), using the five-nine choices is meaningless for an explanation because readers or users may be confused; therefore, five categories which are appropriate for building up constructs, which all are developed for their individual meanings and previous literature reviews. Therefore, part three to seven details are as follows: Part three consists of information about the five dimensions of the SAIQ 1) accounting information value orientation 2) accounting information objectivity capability 3) accounting information usefulness focus 4) accounting information reliability emphasis and 5) accounting information function implementation. Part four involves with perceptions of decision-making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success and firm survival. Part five draws in perceptions of internal factors of strategic accounting information quality, consisting of modern organizational policy, best accounting system, IT resource readiness accounting, employee competency respectively and continuous organizational learning. Part six contains questions about the perceptions of only variables of external factors that have an impact on strategic accounting information quality consisting of competitive environment pressure. Finally, part seven includes open-ended questions, which are recommendations and suggestions from respondents and regarding to business administration of accounting information quality of auto parts businesses in Thailand. The questionnaires comprise with 65 questions. This questionnaire is attached in Appendix E (Thai version) and Appendix F (English version).



Test of Non-Response Bias

The test of Non-response bias is the way to prevent possible response bias problems between respondents and non-respondents. A Non-response bias is tested by comparing the pattern of answers received between the early and late of returned mail (Armstrong and Overton, 1977; Rogelberg and Stanton, 2007). Most of the survey questionnaires have employed t-test to compare companies' demographic information. The samples are two groups, the primary group and the late group. The questionnaire was divided into two groups, as the primary responses and the late responses to prevent Non-response bias. This can cause problems between respondents and Non-respondents such as business entity, business location, operational capital, business operating period, and total business asset. These companies have tested between their groups in the early and late of respondents. For the test of Non-response bias, the test result shows that there is no significant difference between both groups (early and late) of respondents. It means that the set of questionnaires does not show the problem of Non-response bias. Accordingly, Non-response bias does not have a significant impact on this research results.

In this research, all 165 received questionnaires were divided into two groups. There are 83 responses in the first group and 82 responses in the second group are treated by employing t-test statistic, the differences of organizational demographics in terms of business entity, business location, operational capital, business operating period and total business asset. The results are as follows: business entity ($t = .002, p > 0.10$), business location ($t = -.634, p > 0.10$), operational capital ($t = -1.185, p > 0.10$), business operating period ($t = -.367, p > 0.10$) and total business asset ($t = -.394, p > 0.10$). These results provide evidence that there were no statistically significant differences between the two groups at a 95% confidence level. Moreover, it can be surely mentioned that Non-response bias is not a serious problem (Armstrong and Overton, 1977; Rogelberg and Stanton, 2007). Then, the results of the Non-response bias test are presented in Appendix B.



Measurements

The development procedures of measurement involved with the multiple item development for measuring each construct in the conceptual model. These constructs were measured by multiple items because all variables are abstract constructs that cannot be directly measured. Multiple items increase the validity and reliability (Churchill, 1979; Onal, 2016). These constructs are transformed to the operational variables for true measuring. The measurement of each construct in the conceptual model was developed from the definition for measuring. All variables gained from the survey are measured by a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Therefore, the variable measurements of the dependent variable, independent variables, and control variables of this research are described as follows.

Dependent Variable

Firm survival is used as the final dependent variable of the SAIQ. Firm survival refers to performance acceptance about the image, reputation, and enhance new customer and old customer retention incessantly as well as ability of the organization to be ensured that it can administration well under the fierce emulation stable both at present and future (Boal and Schultz, 2007). This construct is measured via the perception of firm total outcome in long term and the confidence that manages firm which is stable both at present and in the future. This construct is developed as an adapted scale, inclusive of four-items (Ha, 2013).

Independent Variables

The independent variable of this research is the SAIQ, which is the core construct of this research. This construct was developed as a new scale and is measured by using five dimensions, including accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability and emphasis accounting information function implementation. The measurement of each dimension depends on its definition, which is explained below.



Accounting information value orientation. Accounting information value orientation refers to organization's ability to create data involves with judgment and corresponds with organizational objectives (Waroonkun and Ussahawanitchakit, 2011). This construct is measured via according data according the purpose and destination of the organization. This construct is developed as a new scale, based on its definition and literature, including four-item scale.

Accounting information objectivity capability. Accounting information objectivity capability refers to the ability of organizations to data production without bias, concealing or element alteration, which is constantly important for users to receive information equally (Alexander and Tate, 1999). This construct is measured via the data which are without prejudice, bias, equally with persons. This construct is developed as a new scale, based on its definition and literature, including four-item scale.

Accounting information usefulness focus. Accounting information usefulness focus refers to the organization's ability to produce data fundamental under regulations and user demand in term of qualitative and quantitative data (Leung, 2001). This construct is measured via data which reflect organization's situation, under law and regulations, and respond requirements of the user. This construct is developed as a new scale, based on its definition and literature, including four-item scale.

Accounting information reliability emphasis. Accounting information reliability emphasis is defined as ability to prepare data that must be accurate and comprehensive without misidentifies, consistent with standards, and examined resource and procedures sufficiently and appropriately (Leung, 2001). This construct is measured via data which are correct, faultless, complete and monitoring the source of evidence. This construct is developed as a new scale, based on its definition and literature, including four-item scale.

Accounting information function implementation. Accounting information function implementation refers to the organization's ability to analyzing and data integrating associated with the mission and the scope of operations efficiency to make it



successful (Leung, 2001). This construct is measured via data integration in accordance with working role of firms operational. This construct is developed as a new scale, based on its definition and literature, including four-item scale.

Consequent Variables

The second group is the consequence of the strategic accounting information quality comprised with decision-making excellence, operational competitive advantage and organizational goal achievement and sustainable firm success. Specifically, in this research and firm survival are treated as the study outcomes of strategic accounting information quality. The measure of each dimension conforms to its definition to be discussed as follows.

Decision-making excellence. Decision-making excellence refers to successful of the selection alternative choices extremely well from comprehensive analysis or effective consideration when comparing to potential valuable benefits obtained in a time frame (Doshi, 2012; El-Dalabeeh and AL-Shbiel, 2012). This construct is measured via analysis and design alternative to compare the interests of each alternative, and choosing the best alternative. This construct is developed as an adapted scale, inclusive of four-items (Doshi, 2012).

Operational competitive advantage. Operational competitive advantage refers to the distinct operation superior rivals by using of techniques and practices methods as well as product improvement and development include new potential innovation for performance of organization (Wangraj and Ussahawanitchakit, 2013; Zhou et al., 2008). This construct is measured via comprehensive advance techniques and process approach, price/cost, quality, delivery reliability, product new, and time to market. This construct is developed as an adapted scale, inclusive of four items (Awwad, Al-Khattab and Anchor, 2013).



Organizational goal achievement. Organizational goal achievement refers to the success according to the objectives of the firms caused by the administration, operational firms leading to fulfillment of the objectives on its mission and vision of the firms according the objectives of the firm (Wangraj and Ussahawanitchakit, 2013; Zaccaro and Klimoski, 2001). This construct is measured via firm performances which accomplish the aim, outcome in accordance with the plans, demonstrate of power and potentiality to performance management of firms. This construct is developed as an adapted scale, inclusive of four-items (Elliot and Murayama, 2008).

Sustainable firm success. Sustainable firm success refers to performance results according targets are increasing steadily of organization (Cadez and Guilding, 2008). This construct is measured via the attain the target of operations always through the activity accomplishment the ongoing in terms of creating profits and sales, market share, and increasing investment steadily. This construct is developed as an adapted scale, inclusive of five-items (Ninlaphay, Ussahawanitchakit and Boonlua, 2012).

Antecedent Variables

The third group is the antecedents of the strategic accounting information quality which encompasses five variables-modern organizational policy, best accounting system, IT resource readiness, accounting employee competency and competitive environment pressure. All antecedents depend on their definitions. The measure of each factor is discussed as follows.

Modern organizational policy. Modern organizational policy refers to determination of operational directions and target is clear as well as advanced tools application and altering situation (Mohr and Sarin, 2009). This construct is measured via the perception of working approaches and guidelines clearly, consistent with changing trends in the environment, and to apply innovative or information technology with organizations' performance in order to be successful. This construct is developed as an adapted scale, inclusive of four-items (Mohr and Sarin, 2009).



Best accounting system. Best accounting system refers to the explanation process about identifying, collecting, analyzing, summarizing, and presenting data in a systematic way that is useful for planning and resolving in line with the current business environment (Zhang, Zhou and Zhou,2007).This is construct is measured via the perspective of process methods, procedures; and financial data for considering alternatives of administration. This construct is developed as an adapted scale, inclusive of four-items (El-Dalabeeh and ALshbiel, 2012).

IT resource readiness. IT resource readiness refers to budget allocation to support the application of newest techniques, equipment, and methods within the organization adequately and appropriately in order to meet the rapidly changing business (Sangsawang and Ussahawanitchakit, 2013).This construct is measured via the perception of the appropriation about the machines, media, materials, and database administration in order to quality performance administration. This construct is developed as an adapted scale, inclusive of four-items (Ifinedo, Udo and Ifinedo, 2010).

Accounting employee competency. Accounting employee competency refers to the existing outstanding accountants involved with cognition, skill, abilities, experience, personality's accountant, and the applications of practical accounting accessories for maximum efficiency (Baird, Harrison and Reeve, 2007; Lata and Ussahawanitchakit, 2015). This construct is measured via the perception of cognition, skill, attitudes, abilities, experience, and personality's accountant lead to high operational quality. This construct is developed as an adapted scale, inclusive of four-items (Lata and Ussahawanitchakit, 2015).

Competitive environment pressure. Competitive environment pressure refers to surroundings changes and the coerce from severe situations, regulations, rivals, modifying approaches and working methods appropriately consistent with opponents, and creating products and services to completely attain success (Lee and Yang, 2011).This construct is measured via the perception of uncertainty of external conditions change that may affect to adaptation on the guidelines and procedures for compliance with the rivalry, regulations, rivals in a market increases, and various



demanding for clients. This construct is developed as an adapted scale, inclusive of four-items (Meutia, 2015).

Moderating Variables

This research determines continuous organizational learning as the moderator of the relationships among each dimension of the SAIQ and its antecedents. Like other variables, these moderators are developed from the definition of each, as well as from the related literature. The measurements of this variable is a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

Continuous organizational learning. Continuous organizational learning is a perception of the research, methods, processes, implementation of new techniques as well as knowledge sharing are regularly implemented within the organization (Rhodes et al., 2008). This construct is measured via the perspective of the exchange and implementation of knowledge in the organizational, processes of creating, collection, and to using knowledge sharing. This construct is developed as an adapted scale, inclusive of four-items (Rasouli, Valipour and Moradi, 2014).

Control Variables

In this research, two control variables contain firm age and firm size and are identified as the firm characteristics that may influence the hypothesized relationships.

Firm age. Firm age refers to number of years since the firm has been in operation (Kotabe, Jiang and Murray, 2011). Previous research indicates that firm age is longer than other can help firm to increase accounting information quality and reduce risk for management. In detail, firm age is significant relative to information quality (Kenyon and Meixell, 2011). In this research, firm age becomes a control variable because in an uncertainty of environment and increases complexity, it may increase managerial opportunism and decrease risk (Coad, Segarra and Teruel, 2013; Li et al., 2011). Moreover, firm age is translated to a dummy variable. Firm age is measured by the number of years that the auto parts manufacturing plants have been in business in this research. For the questionnaire, business operating period was divided into four groups 1) less than 5 years 2) 5 to 10 years 3) 11 to 15 years and 4) more than 15 years.



Thus, firm age was represented by a dummy variable, including 0 (less than or equal to 10 years) and 1 (more than 10 years) (Delmotte and Sels, 2008).

Firm size. Firm size is measured as the operational capital in an organization. Firm size is a determinant of organizational success and explains the value of firm performance (Cinca, Callen and Molinero, 2005). Previous research indicates that larger companies are more willing to use accounting information quality sophistication (Cinquini and Tenucci, 2008). Thus, the large companies are more likely to use to increase their strategic planning efficiency (Scott and Tiessen, 1999). Meanwhile, larger firms appear to invest more in terms of hierarchy and complex performance evaluation procedures than smaller firms. Therefore, this research appropriately demonstrated that strategic accounting information quality association with firm size to increase goal and success of firms (Scott and Tiessen, 1999). The firm size is represented by a dummy variable. Therefore, firm size is represented by dummy variable which assigned a 0 to all firms that have operational capital of 50,000,000 Baht or less and 1 to all firms that have operational capital more than 50,000,000 Baht (Rothaermel and Deeds, 2006).

Methods

In this research, most constructs in the conceptual framework are recently developed. Accordingly, a pre-test method is appropriately conducted to assert the validity and reliability of the questionnaire. Firstly, the questionnaire was double-checked by specialist and scholars. Next, the rationale of a pre-test was conducted check for a clear and accurate understanding of the questionnaire before using true data collection.

Validity and Reliability

Validity. Validity is the degree to which instruments measure the constructs they are intended to measure (Hair et al., 2010). In addition, validity is referred to the accuracy of the measurement that it is concerned with and whether the researchers are measuring what they want to measure (Kwok and Sharp, 1998). For this research, content validity and construct validity of the questionnaire is going through examination.



Content validity is a logical consideration of the researcher, not a numerical assessment. It defines whether the scales contain items enough for measure in what it intends to. Scales are used to test for content validity before any further validation is undertaken. All items of the measurement are selected from the existing literature behind an exhaustive review. Malhotra (1996) advises that items ought to be reviewed by two academic research professionals. They are requested to review and suggest necessary recommendations to review the instrument in order to ensure that all constructs are sufficient to cover the content of the variables. Based on their feedback some questionnaires were adjusted accordingly to make the good measurement.

Construct validity refers to a set of measuring items that actually reflects the theoretical latent constructs are designed to measure (Hair et al., 2010). In this research, it is measured empirically by the correlation between theoretically defined sets of variables. This research tests the validity of the instrument to confirm that a measure or set of measures accurately represents the concept of research. This research uses exploratory factor analyses (EFA) for test construct validity in a new scale all such as all independent variable including accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis, and accounting information function implementation. In addition to, confirmatory factor analysis (CFA) is used to test of construct validity in an old scale including dependent variable is firm survival, all consequence variable such as decision making excellence, operational competitive advantage, and organizational goal achievement. Moreover, antecedent variables include modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency, and competitive environment pressure. Moderator variable in this research is continuous organizational learning. Thus, factor analysis of individual items are considered depending on a given factor when the primary loading is greater than 0.40 (Nunnally and Bernstein, 1994).

The construct validity of this research is showed the convergent validity. The convergent validity shows that the items are guides of a specific construct converge or share a high proportion of variance in common. Consequences, the high values of factor loading were considered in a respective construct. Thus, this research found that



all variables of each item are loaded on one factor and the range of factor loadings is from 0.536 to 0.950. The values are greater than the cut-off score of 0.40 which indicates acceptable construct validity in Table 5 shows details of validity and reliability testing (Appendix C).

Reliability refers to the degree to which measures are free from errors and yield consistent results (Kwok and Sharp, 1998). In this study, Cronbach's alpha coefficients are used to test internal consistency of each construct. Internal consistency is an approach to evaluate the consistency or reliability within a collection of multiple items that present the scale (Thoumrungroje and Racela, 2013). Cronbach's alpha coefficients are measured the internal consistency, which ought to be equal or greater than 0.70 to be admitted the internal consistency (Hair et al., 2010). This research the Cronbach's alpha coefficients were from 0.727 to 0.947, which are more than the acceptable cut-off scores. In this research, it can be summarized that the internal consistency of the entire scale exists (Appendix C).



Table 5 Details of Validity and Reliability Testing

Variables	N	Factor Loadings	Cronbach's Alpha
Firm Survival (FMS)	30	0.663-0.837	0.776
Accounting Information Value Orientation (AIV)	30	0.536-0.920	0.727
Accounting Information Objectivity Capability (AIO)	30	0.650-0.830	0.741
Accounting Information Usefulness Focus (AIU)	30	0.717-0.811	0.733
Accounting Information Reliability Emphasis (AIR)	30	0.731-0.903	0.842
Accounting Information Function Implementation (AIF)	30	0.823-0.917	0.894
Decision Making Excellence (DME)	30	0.630-0.840	0.748
Operational Competitive Advantage (OCA)	30	0.905-0.950	0.947
Operational Goal Achievement (OGA)	30	0.660-0.903	0.846
Sustainable Firm Success (SFS)	30	0.552-0.866	0.732
Modern Organizational Policy (MOP)	30	0.681-0.824	0.765
Best Accounting System (BAS)	30	0.685-0.895	0.811
IT Resource Readiness (ITR)	30	0.680-0.857	0.770
Accounting Employee Competency (AEC)	30	0.866-0.927	0.912
Competitive Environment Pressure (CEP)	30	0.818-0.936	0.903

Statistical Techniques

Before hypotheses testing, raw data must be verified, encoded, and recorded in a data file. Next, the basic assumption of regression analysis and data investigation is tested. This process involves verifying the outlier, normality, autocorrelation, and linearity. For statistical techniques consist of factor analysis, variance inflation factor, correlation analysis and regression analysis, each of which is fully explained as follows.

Variance inflation factor (VIFs). This utilizes a variance inflation factor (VIF) with test multicollinearity. VIF refers to an indicator to indicate a high degree of multicollinearity among the independent variables. The rule-of-thumb is: if VIFs are equal to or greater than 10, they should be concerned with the multicollinearity problem. If the value of VIFs is lower 10 it demonstrate that there is no severe



multicollinearity problem between the predictor variable. Generally, when the VIFs determine if value greater than 10 (Hair et al., 2010). Thus, it should be concerned to be solved. It is necessity to examine in this research. An analysis for collinearity statistics illustrates that the range of VIF values is 1.007-3.025, which demonstrates that there is no multicollinearity problem in this research (Appendix D).

Correlation analysis. This research uses correlation analysis to test the correlations among all variables because of the multicollinearity problem. This problem occurs when any single independent variable is highly correlated with other independent variables and it will show when the inter correlation between explanatory variables exceeds 0.8 (Hair et al., 2010). The variable can be explained by the other variables in the analysis. Consequently, factor analysis is used in a group, which is highly correlated variables together and the factor scores of all variables are prepared to avoid the multicollinearity problem. Then, they are evaluated by the regression analysis. Therefore, the relationships among independent variables are not problematic and are demonstrated in Table 6.

Multiple regression analysis. The Ordinary Least Squares or OLS tests total of hypotheses along the conceptual model by regression analysis. The regression equation is a linear combination of the independent variables that best clarity and predicts the dependent variable (Aulakh, Kotabe and Teegen, 2000). Therefore, OLS regression is suitable of investigation the relationships between the dependent variables and independent variables because both dependent variable and independent variable for this research are categorical and interval data (Hair et al., 2010).

Consequently, total of hypotheses in this research are transformed to seventeen equations. The each equation includes the main variables relationship with the hypothesis testing as described in the early chapter. Especially, two control variables, firm age and firm size are consisting in all of those equations of hypothesis testing. The investigate relationship of each equation is showed as below.



This research investigated the relationships between five dimensions of the SAIQ include accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis and accounting information function implementation-decision-making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success and firm survival is shown in equations 1 to 7 as below:

$$\text{Equation 1: } DME = \alpha_1 + \beta_1 AIV + \beta_2 AIO + \beta_3 AIU + \beta_4 AIR + \beta_5 AIF + \beta_6 AGE + \beta_7 SIZE + \varepsilon_1$$

$$\text{Equation 2: } OCA = \alpha_2 + \beta_8 AIV + \beta_9 AIO + \beta_{10} AIU + \beta_{11} AIR + \beta_{12} AIF + \beta_{13} AGE + \beta_{14} SIZE + \varepsilon_2$$

$$\text{Equation 3: } OGA = \alpha_3 + \beta_{15} AIV + \beta_{16} AIO + \beta_{17} AIU + \beta_{18} AIR + \beta_{19} AIF + \beta_{20} AGE + \beta_{21} SIZE + \varepsilon_3$$

$$\text{Equation 4: } OCA = \alpha_4 + \beta_{22} DME + \beta_{23} AGE + \beta_{24} SIZE + \varepsilon_4$$

$$\text{Equation 5: } OGA = \alpha_5 + \beta_{25} DME + \beta_{26} AGE + \beta_{27} SIZE + \varepsilon_5$$

$$\text{Equation 6: } SFS = \alpha_6 + \beta_{28} DME + \beta_{29} OCA + \beta_{30} OGA + \beta_{31} AGE + \beta_{32} SIZE + \varepsilon_6$$

$$\text{Equation 7: } FMS = \alpha_7 + \beta_{33} SFS + \beta_{34} AGE + \beta_{35} SIZE + \varepsilon_7$$

This research investigated the relationships among antecedent variables and the SAIQ. The influence of continuous organizational learning as a moderator is also included shown in equations 8 to 17 as below:

$$\text{Equation 8: } AIV = \alpha_8 + \beta_{36} MOP + \beta_{37} BAS + \beta_{38} ITR + \beta_{39} AEC + \beta_{40} CEP + \beta_{41} AGE + \beta_{42} SIZE + \varepsilon_8$$



$$\begin{aligned} \text{Equation 9: } AIV = & \alpha_9 + \beta_{43}MOP + \beta_{44}BAS + \beta_{45}ITR + \beta_{46}AEC + \beta_{47}CEP + \\ & \beta_{48}COL + \beta_{49}(MOP*COL) + \beta_{50}(BAS*COL) + \\ & \beta_{51}(ITR*COL) + \beta_{52}(AEC*COL) + \beta_{53}(CEP*COL) + \\ & \beta_{54}AGE + \beta_{55}SIZE + \varepsilon_9 \end{aligned}$$

$$\begin{aligned} \text{Equation 10: } AIO = & \alpha_{10} + \beta_{56}MOP + \beta_{57}BAS + \beta_{58}ITR + \beta_{59}AEC + \beta_{60}CEP \\ & + \beta_{61}AGE + \beta_{62}SIZE + \varepsilon_{10} \end{aligned}$$

$$\begin{aligned} \text{Equation 11: } AIO = & \alpha_{11} + \beta_{63}MOP + \beta_{64}BAS + \beta_{65}ITR + \beta_{66}AEC + \beta_{67}CEP + \\ & \beta_{68}COL + \beta_{69}(MOP*COL) + \beta_{70}(BAS*COL) + \\ & \beta_{71}(ITR*COL) + \beta_{72}(AEC*COL) + \beta_{73}(CEP*COL) + \\ & \beta_{74}AGE + \beta_{75}SIZE + \varepsilon_{11} \end{aligned}$$

$$\begin{aligned} \text{Equation 12: } AIU = & \alpha_{12} + \beta_{76}MOP + \beta_{77}BAS + \beta_{78}ITR + \beta_{79}AEC + \beta_{80}CEP \\ & + \beta_{81}AGE + \beta_{82}SIZE + \varepsilon_{12} \end{aligned}$$

$$\begin{aligned} \text{Equation 13: } AIU = & \alpha_{13} + \beta_{83}MOP + \beta_{84}BAS + \beta_{85}ITR + \beta_{86}AEC + \beta_{87}CEP + \\ & \beta_{88}COL + \beta_{89}(MOP*COL) + \beta_{90}(BAS*COL) + \\ & \beta_{91}(ITR*COL) + \beta_{92}(AEC*COL) + \beta_{93}(CEP*COL) + \\ & \beta_{94}AGE + \beta_{95}SIZE + \varepsilon_{13} \end{aligned}$$

$$\begin{aligned} \text{Equation 14: } AIR = & \alpha_{14} + \beta_{96}MOP + \beta_{97}BAS + \beta_{98}ITR + \beta_{99}AEC + \beta_{100}CEP \\ & + \beta_{101}AGE + \beta_{102}SIZE + \varepsilon_{14} \end{aligned}$$

$$\begin{aligned} \text{Equation 15: } AIR = & \alpha_{15} + \beta_{103}MOP + \beta_{104}BAS + \beta_{105}ITR + \beta_{106}AEC + \\ & \beta_{107}CEP + \beta_{108}COL + \beta_{109}(MOP*COL) + \\ & \beta_{110}(BAS*COL) + \beta_{111}(ITR*COL) + \beta_{112}(AEC*COL) + \\ & \beta_{113}(CEP*COL) + \beta_{114}AGE + \beta_{115}SIZE + \varepsilon_{15} \end{aligned}$$

$$\begin{aligned} \text{Equation 16: } AIF = & \alpha_{16} + \beta_{116}MOP + \beta_{117}BAS + \beta_{118}ITR + \beta_{119}AEC + \\ & \beta_{120}CEP + \beta_{121}AGE + \beta_{122}SIZE + \varepsilon_{16} \end{aligned}$$



$$\begin{aligned}
 \text{Equation 17: } AIF = & \alpha_{17} + \beta_{123}MOP + \beta_{124}BAS + \beta_{125}ITR + \beta_{126}AEC \\
 & + \beta_{127}CEP + \beta_{128}COL + \beta_{129}(MOP*COL) \\
 & + \beta_{130}(BAS*COL) + \beta_{131}(ITR*COL) + \beta_{132}(AEC*COL) + \\
 & \beta_{133}(CEP*COL) + \beta_{134}AGE + \beta_{135}SIZE + \varepsilon_{17}
 \end{aligned}$$

Where;

AIV	= Accounting information value orientation
AIO	= Accounting information objectivity capability
AIU	= Accounting information usefulness focus
AIR	= Accounting information reliability emphasis
AIF	= Accounting information function implementation
DME	= Decision-making excellence
OCA	= Operational competitive advantage
OGA	= Organizational goal achievement
SFS	= Sustainable firm success
FMS	= Firm survival
MOP	= Modern organizational policy
BAS	= Best accounting system
ITR	= Information technology resource readiness
AEC	= Accounting employee competency
CEP	= Competitive environment pressure
COL	= Continuous organizational learning
AGE	= Firm age
SIZE	= Firm size
ε	= Error term
α	= Constant
β	= Coefficient



Summary

This chapter specifies research methods for gathering the data and examining all constructs in the conceptual model to answer the research questions. The content involves sample selection, data collection procedure, including the population, and the sample of the auto parts businesses in Thailand. This data collection was drawn from the department of Thai Auto Manufacturers Association (www.thaiautoparts.or.th, accessed on March 14, 2016). Based on this database, there are 619 auto parts businesses in Thailand. A questionnaire was sent to the accounting executive of each firm as the key informant by postal service. The variable measurements are followed for all variables in the conceptual model. In addition, the instrumental verifications include the test of validity and reliability and the statistical analyses are presented. Moreover, multiple regression analysis, seventeen testable statistical equations were formulated. The results of the hypothesis testing are revealed in the next chapter followed by the discussion. Furthermore, the next chapter describes the response characteristics and descriptive statistics as well. Finally, Table 6 shows the summary of the definitions and the operational variables of constructs.



Table 6 Definitions and Operational Variables of Constructs

Constructs	Definitions	Operational Variables	Scale Sources
Dependent Variable			
Firm Survival (FMS)	Performance acceptance about the image, reputation, and enhance new customer and old customer retention incessantly as well as ability of the organization to be ensured that it can administrate well under the fierce emulation stable both at present and future (Boal and Schultz, 2007).	The perception of firm total outcome in long term and the confidence that manages firm which is stable both at now and in the future.	Ha (2013)
Independent Variables			
Accounting Information Value Orientation (AIV)	Organization's ability to create data involves with judgment and corresponds with organizational objectives (Waroonkun and Ussahawanitchakit, 2011).	According data according the purpose and destination of the organization.	New scale
Accounting Information Objectivity Capability (AIO)	The ability of organizations to data production without bias, concealing or element alteration, which is constantly important for users to receive information equally (Alexander and Tate, 1999).	The data which without prejudice, bias, equally with persons.	New scale

Table 6 Definitions and Operational Variables of Constructs (continued)

Constructs	Definitions	Operational Variables	Scale Sources
Independent Variables			
Accounting Information Usefulness Focus (AIU)	The organization's ability to produce data fundamental under regulations and user demand in term of qualitative and quantitative data (Leung, 2001).	The data which reflect organization's situation, under law and regulations, and respond requirements of the user.	New scale
Accounting Information Reliability Emphasis (AIR)	Ability to prepare data must be accurate and comprehensive without misidentifies, consistent with standards, and examined resource and procedures sufficiently and appropriately (Leung, 2001).	The data which are correct, faultless, complete and monitoring the source of evidence.	New scale
Accounting Information Function Implementation (AIF)	The organization's ability to analyze and data integrating associated with the mission and the scope of operations efficiency to make it successful (Leung, 2001).	The data integration in accordance with working role of firms operational.	New scale

Table 6 Definitions and Operational Variables of Constructs (continued)

Constructs	Definitions	Operational Variables	Scale Sources
Consequent Variables			
Decision-Making Excellence (DME)	Successful of the selection alternative choices extremely well from comprehensive analysis or effective consideration when comparing to potential valuable benefits obtained in a time frame (Doshi, 2012; El-Dalabeeh and ALshbiel, 2012).	Analysis and design alternative, to compare the interests of each alternative, and choosing the best alternative.	Doshi (2012)
Operational Competitive Advantage (OCA)	The distinct operation superior rivals by using of techniques and practices methods as well as product improvement and development include new potential innovation for performance of organization (Wangraj and Ussahawanitchakit, 2013; Zhou et al., 2008).	Comprehensive advance techniques and process approach, price/cost, quality, delivery reliability, product new, and time to market.	Awwad, Al-Khattab and Anchor (2013)

Table 6 Definitions and Operational Variables of Constructs (continued)

Constructs	Definitions	Operational Variables	Scale Sources
Consequent Variables			
Organizational Goal Achievement (OGA)	The success according to the objectives of the firms caused by the administration, operational firms leading to fulfillment of the objectives on its mission and vision of the firms according the objectives of the firm (Wangraj and Ussahawanitchakit, 2013; Zaccaro and Klimoski, 2001).	Firm performances which accomplish the aim, outcome in accordance with the plans, demonstrate of power and potentiality to performance management of firms.	Elliot and Murayama (2008)
Sustainable Firm Success (SFS)	Performance results according to targets are increasing steadily of organization (Cadez and Guilding, 2008).	To attain the target of operations always through the activity accomplishment the ongoing in terms of creating profits and sales, market share, and increasing investment steadily.	Ninlaphay, Ussahawanitchakit and Boonlua (2012)

Table 6 Definitions and Operational Variables of Constructs (continued)

Constructs	Definitions	Operational Variables	Scale Sources
Antecedent Variable			
Modern Organizational Policy (MOP)	Determination of operational directions and target is clear as well as advanced tools application and altering situation (Mohr and Sarin, 2009).	The perception of working approaches and guidelines clearly, consistent with changing trends in the environment, and to apply innovative or information technology with organizations' performance in order to be successful.	Mohr and Sarin (2009)
Best Accounting System (BAS)	The explanation process about identifying, collecting, analyzing, summarizing and presenting data in a systematic way that is useful for planning and resolving in line with the current business environment (Zhang, Zhou and Zhou, 2007).	The perspective of process methods, procedures; and financial data for consider alternatives of administration.	El-Dalabeeh and ALshbiel (2012)

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definitions	Operational Variables	Scale Sources
Antecedent Variable			
Information Technology Resource Readiness (ITR)	Budget allocation to support the application of newest techniques, equipment, and methods within the organization adequately and appropriately in order to meet the rapidly changing business (Sangsawang and Ussahawanitchakit, 2013).	The perception of the appropriation about the machines, media, materials, and database administration in order to quality performance administration.	Ifinedo, Udo and Ifinedo (2010)
Accounting Employee Competency (AEC)	The existing outstanding accountants involved with cognition, skill, abilities, experience, personality's accountant, and the applications of practical accounting accessories for maximum efficiency (Baird, Harrison and Reeve, 2007; Lata and Ussahawanitchakit, 2015).	The perception of cognition, skill, attitudes, abilities, experience, and personality's accountant leads to high operational quality.	Lata and Ussahawanitchakit (2015)

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definitions	Operational Variables	Scale Sources
Antecedent Variable			
Competitive Environment Pressure (CEP)	Surroundings changes and the coerce from severe situations, regulations, rivals, modifying approaches and working methods appropriately consistent with opponents, and creating products and services to completely attain success (Lee and Yang, 2011).	The perception of uncertainty of external conditions change that may affect to adaptation on the guidelines and procedures for compliance with the rivalry, regulations, rivals in a market increases, and various demanding for clients.	Meutia (2015)
Moderator Variable			
Continuous Organizational Learning (COL)	The research, methods, processes, implementation of new techniques as well as knowledge sharing is regularly implemented within the organization (Rhodes et al., 2008).	The perspective of the exchange and implementation of knowledge in the organizational, processes of creating, collection, and to using knowledge sharing.	Rasouli, Valipour and Moradi (2014)

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definitions	Operational Variables	Scale Sources
Control Variables			
Firm Age (AGE)	Business operating period	Dummy variable 0 = operating for 10 years or less 1 = operating for more than 10 years	Delomotte and Sels (2008)
Firm Size (SIZE)	Operational capital	Dummy variable 0 = less than 50 million Baht 1 = more than 50 million Baht	Rothaermel and Deeds (2006)

CHAPTER IV

RESULTS AND DISCUSSION

The previous chapter explained the research methods, which consist of the sample selection, data collection procedure, measurements, measure validation and statistical techniques. This chapter presents the results of data analysis along with hypotheses testing. The discussion is divided into three sections as follows. First section clarifies respondent characteristics, sample characteristics and correlation analysis. Second section explains hypothesis testing and the results are demonstrated. Third section is summary accomplishing all hypotheses testing and conclusions.

Respondents Characteristics

Respondent Characteristics

Accounting executives are chosen as key informants in this research because they are considered as the most comprehensive knowledgeable and understandable human resources concerning accounting procedures, firm characteristics, corporate strategy and firm performance. The respondent characteristics are explained by the demographic characteristics, gender, age, and marital status, level of education, working experience, average monthly income, and current position.

The demographic characteristics of 165 respondents are as following. Approximately 77.58 percent of respondents are female. The respondents are in the age range between 41 and 50 years old (40.61 percent). The majority of respondents are married (59.39 percent). A total of 61.21 percent of respondents had education, earned higher than bachelor's degree. The respondents have working experience of more than 20 years (50.30 percent). The average monthly income of respondents ranges more than 100,000 baht (42.42 percent). Finally, the majority of the respondents hold current position as accounting manager (66.06 percent). The results are described in Table A1 in Appendix A.



Firm Characteristics

The results show that majority of demographic characteristics of 165 auto parts businesses have registered as limited companies (83.03percent) and are business located in Bangkok (52.73 percent). The majority of the firm respondents has operational capital more than 75,000,000 baht (39.39 percent). Approximately 34.54 percent of firm respondents have been business operating period of auto parts businesses more than 15 years. Possess total business asset more than 250,000,000 baht (43.04 percent). Meanwhile, the number of full time employees is more than 300 full-time employees (49.09 percent). Finally, 57.58 percent of the average annual income of firm respondents is more than 75,000,000 baht. The results are described in Table A2 in Appendix A.

Correlation Analysis

A bivariate correlation analysis of Pearson's correlation is employed in this research for two purposes. The first purpose is to explore the relationships among variables. The second purpose is to examine the multicollinearity problem. Multicollinearity problem exists when inter-correlation and independent variables exceeds 0.8 (Hair et al., 2010). In this research, the bivariate correlation procedure is subject to a two-tailed test of statistical significance at two levels at $p < 0.05$ and $p < 0.01$. The results of the correlation analysis of all variables are presented in Table 7.

Table 7 demonstrates that the five dimensions of the SAIQ have significant positive relationships with decision-making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success and firm survival ($r = 0.165 - 0.865$, $p < 0.01$). The antecedents, these variables are significantly related to all dimensions of the SAIQ ($r = 0.214 - 0.591$, $p < 0.01$). The moderating effects of continuous organizational learning and strategic accounting information quality have correlations with all variables between 0.235 and 0.568 $p < 0.01$. In addition to the relationships among variables, the correlations among all variables in the conceptual model are in the range of 0.165 at $p < 0.05$ to 0.865 with $p < 0.01$, which is lower than 0.8 (Hair et al., 2010). In this research the results demonstrate no multicollinearity problems.



Table 7 Descriptive Statistics and Correlation Matrix of Strategic Accounting Information Quality and All Constructs

Variables	AIV	AIO	AIU	AIR	AIF	DME	OCA	OGA	SFS	FMS	MOP	BAS	ITR	AEC	CEP	COL	FA	FS
Mean	4.18	4.05	4.26	4.40	4.16	4.15	4.41	3.87	4.15	3.95	4.17	3.84	3.96	4.02	4.07	4.05	0.65	0.58
S.D.	.61	.68	.56	.51	.58	.52	.52	.54	.59	.61	.57	.66	.70	.66	.64	.65	.48	.50
AIV	1																	
AIO	.443***	1																
AIU	.333***	.349***	1															
AIR	.349***	.473***	.688***	1														
AIF	.342***	.456***	.752***	.604***	1													
DME	.305***	.354***	.400***	.429***	.411***	1												
OCA	.165**	.421***	.408***	.472***	.457***	.281***	1											
OGA	.261***	.336***	.310***	.404***	.411***	.378***	.200**	1										
SFS	.512***	.865***	.493***	.571***	.517***	.417***	.410***	.377***	1									
FMS	.303***	.449***	.553***	.550***	.603***	.380***	.404***	.506***	.494***	1								
MOP	.214***	.440***	.477***	.463***	.591***	.384***	.331***	.409***	.453***	.628***	1							
BAS	.321***	.455***	.472***	.473***	.524***	.270***	.344***	.654***	.487***	.814***	.605***	1						
ITR	.268***	.443***	.400***	.452***	.521***	.217***	.340***	.397***	.509***	.649***	.544***	.630***	1					
AEC	.380***	.507***	.257***	.389***	.334***	.209***	.263***	.357***	.632***	.415***	.259***	.432***	.438***	1				
CEP	.272***	.457***	.465***	.388***	.556***	.366***	.343***	.362***	.466***	.634***	.540***	.555***	.529***	.390***	1			
COL	.235***	.414***	.434***	.419***	.445***	.427***	.304***	.376***	.452***	.585***	.511***	.549***	.568***	.383***	.560***	1		
FA	-.120	.033	-.064	-.031	.038	.014	.010	.097	.147	-.008	.141	.002	.091	.076	.079	.072	1	
FS	.068	.115	.129	.045	.091	.148	.117	.055	-.009	.158**	.080	.070	.124	.054	.162**	.054	.011	1

** p < 0.05, *** p < 0.01

Hypothesis Testing and Results

The regression was applied in this section to examine the effect of strategic accounting information quality on firm survival. This research there is nineteen hypotheses and used two dummy variables of firm age and firm size in the equation. There are seventeen statistical equations. The results of descriptive statistics and hypotheses testing are discussed according to regression equations as below:

The Relationships among Each Dimension of Strategic Accounting Information Quality and Its Consequences Variables

Figure 7 The Relationships among Each Dimension of Strategic Accounting Information Quality and Its Consequences Variables

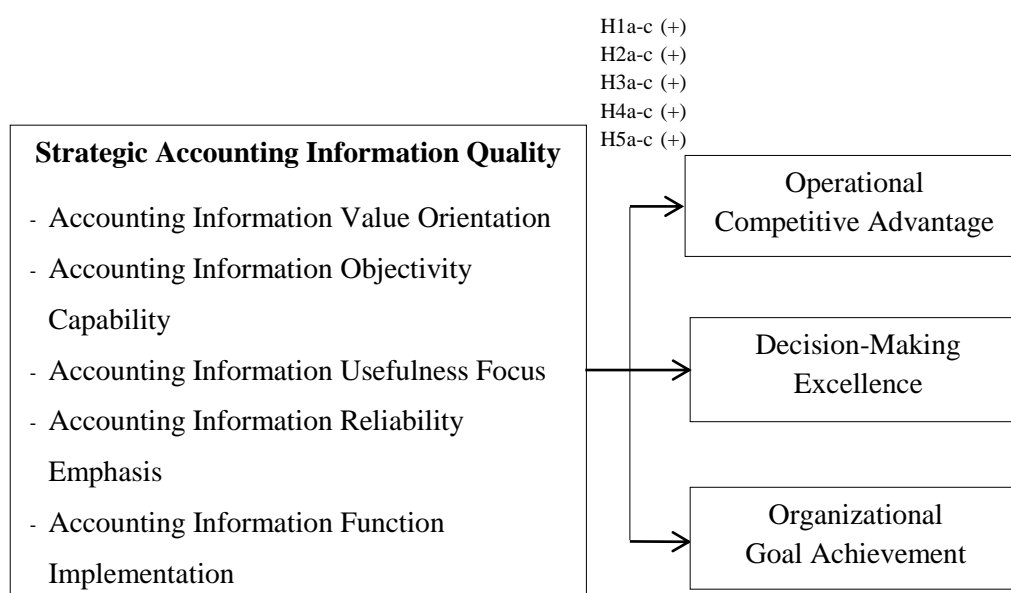


Figure 7 presents the relationships among strategic accounting information quality and its consequences which are proposed in hypotheses 1(a-c) to hypotheses 5 (a-c). The relationship in each hypothesis is proposed to be in a positive direction. These hypotheses can be transformed into the regression equation in models 1 to 3.



Table 8 Descriptive Statistics and Correlation Matrix of Each Dimension of Strategic Accounting Information Quality and Its Consequences Variables

Variables	AIV	AIO	AIU	AIR	AIF	DME	OCA	OGA
Mean	4.18	4.05	4.26	4.40	4.16	4.15	4.41	3.87
S.D.	.61	.68	.56	.51	.58	.52	.52	.54
AIO	.443 ^{***}							
AIU	.333 ^{***}	.349 ^{***}						
AIR	.349 ^{***}	.473 ^{***}	.688 ^{***}					
AIF	.342 ^{***}	.456 ^{***}	.752 ^{***}	.604 ^{***}				
DME	.305 ^{***}	.354 ^{***}	.400 ^{***}	.429 ^{***}	.411 ^{***}			
OCA	.165 ^{**}	.421 ^{***}	.408 ^{***}	.472 ^{***}	.457 ^{***}	.281 ^{***}		
OGA	.261 ^{***}	.336 ^{***}	.310 ^{***}	.404 ^{***}	.411 ^{***}	.378 ^{***}	.200 ^{**}	
FA	-.120	.033	-.064	-.031	.038	.014	.010	.097
FS	.068	.115	.129	.045	.091	.148	.117	.055

** $p < 0.05$, *** $p < 0.01$

Table 8 shows the correlations among each dimension of strategic accounting information quality and its consequences variables. First dimension results a positive correlation between accounting information value orientation and decision-making excellence ($r = 0.305$, $p < 0.05$), operational competitive advantage ($r = 0.165$, $p < 0.01$) and organizational goal achievement ($r = 0.261$, $p < 0.01$). For the second dimension, accounting information objectivity capability is significantly and positively correlated to decision-making excellence ($r = 0.354$, $p < 0.01$), operational competitive advantage ($r = 0.421$, $p < 0.01$), and organizational goal achievement ($r = 0.336$, $p < 0.01$). Second dimension is accounting information objectivity capability is significantly and positively correlated to decision-making excellence ($r = 0.354$, $p < 0.01$), operational competitive advantage ($r = 0.421$, $p < 0.01$) and organizational goal achievement ($r = 0.336$, $p < 0.01$). Third dimension is accounting information usefulness focus results a significant and positive correlation with decision-making excellence ($r = 0.400$, $p < 0.01$), operational competitive advantage ($r = 0.408$, $p < 0.01$) and organizational goal achievement ($r = 0.310$, $p < 0.01$). Fourth dimension is accounting information reliability emphasis is significantly and positively correlated to decision-making excellence ($r = 0.429$, $p < 0.01$), operational competitive advantage ($r = 0.472$, $p < 0.01$) and organizational goal achievement ($r = 0.404$, $p < 0.01$).



The last dimension is accounting information function implementation has a significant and positive correlation with decision making excellence ($r = 0.411$, $p < 0.01$), operational competitive advantage ($r = 0.457$, $p < 0.01$) and organizational goal achievement ($r = 0.411$, $p < 0.01$). Table 7 presents the findings that all correlations are less than 0.80 as recommended by Hair et al. (2010).

Furthermore, the variance inflation factors (VIF) in equation models 1 to 3 shows the maximum value as 3.025, which are demonstrated in Table 8. Thus, the VIF in equation models 4 to 17 shown in Tables 11, 13, and 15 represented the maximum values between 1.009 and 2.397, serially. As mentioned before, the VIF value was lower than the cut-off 10 as recommended by Hair et al. (2010), this meaning that the independent variables are not correlated with each other. Therefore, VIF is not multicollinearity problem in this research.

Table 9 Results of Regression Analysis for the Effects of Each Dimension of Strategic Accounting Information Quality on Its Consequences Variables

Independent Variables	Dependent Variables		
	DME	OCA	OGA
	Model 1	Model 2	Model 3
Accounting Information Value Orientation (AIV) H1a-c	.112 (.079)	-.115 (.076)	.091 (.080)
Accounting Information Objectivity Capability (AIO) H2a-c	.110 (.086)	.241^{**} (.083)	.089 (.087)
Accounting Information Usefulness Focus (AIU) H3a-c	.070 (.119)	.018 (.115)	-.135 (.121)
Accounting Information Reliability Emphasis (AIR) H4a-c	.204^{**} (.102)	.252^{**} (.098)	.256^{**} (.103)
Accounting Information Function Implementation (AIF) H5a-c	.138 (.111)	.217^{**} (.107)	.281^{**} (.112)
Firm age (FA)	.052 (.147)	-.030 (.142)	.194 (.149)
Firm size (FS)	.193 (.141)	.129 (.136)	.029 (.143)
Adjusted R ²	.226	.284	.207
Maximum VIF	3.025	3.025	3.025

** $p < 0.05$, *** $p < 0.01$

Table 9 presents the results of OLS regression analysis. The results present that the first dimension, accounting information value orientation (Hypotheses 1a to 1c) is



not significantly related to all its consequences variables: decision-making excellence ($\beta_1 = 0.112$, $p > 0.10$), operational competitive advantage ($\beta_8 = -0.115$, $p > 0.10$) and organizational goal achievement ($\beta_{15} = 0.091$, $p > 0.10$). According to Socea (2012) who presented that accounting information value orientation is not significantly to decision-making excellence and operational competitive advantage. Similarly, the work of Bushee et al. (2010) empirical research suggested that accounting information value orientation is not significantly related to organizational goal achievement. It is may be because that due to business management characteristics of auto parts manufacturers in Thailand have been rapidly changed on the product life cycle in order to respond to client companies (The Federation of Thai Industries, 2016). Moreover, if there is any company using accounting information, which is collected from the only past economic events to make business decisions may not be effectively sufficient to support decision-making. Particularly, auto part manufacturers may require additional information such as estimating on customer demand data and market growth rate. As aforementioned, accounting information is value for auto parts businesses in Thailand in term of enhancing decision-making and creating operational competitive advantage and organizational goal achievement. **Therefore, hypotheses 1a, 1b, and 1c are not supported.**

The second dimension is accounting information objectivity capability. It shows significantly and positively related to some of its consequences variables: operational competitive advantage ($\beta_9 = 0.241$, $p < 0.05$). The significant relationship between accounting information objectivity capability and operational competitive advantage confirms the idea that firms emphasize on preparing and presenting accounting information with neutrality, transparency and no distortion and concealment. Especially, they are important techniques for potential operations leading to being outstanding over competitors (Virgil, 2014). **Therefore, hypothesis 2b is supported.**

In contrast, the finding indicates that accounting information objectivity capability shows non-significant influences on decision-making excellence ($\beta_2 = 0.110$, $p > 0.10$) and organizational goal achievement ($\beta_{16} = 0.089$, $p > 0.10$). It can be possible that accounting information reports for all related parties are very delicate and contain numerous details such as rules, requirements, regulations on laws and accounting measurements. Importantly, the executives take time for analyses and planning for



appropriate decision-making for all departments. Performances may be evaluated rather low and postponed incompletely on the schedules (Rusu, 2013). In addition, some accounting practices may damage the firms. Collectively, the executives should take time for collecting data and consider before revealing data or any information because they may impact on decision-making and operational goals will be reached slowly (Socea, 2012). **Therefore, hypotheses 2a and 2c are not supported.**

The third dimension is accounting information usefulness focus. It is non-significantly and positively related to all its consequences variables: decision-making excellence ($\beta_3 = 0.070$, $p > 0.10$), operational competitive advantage ($\beta_{10} = 0.018$, $p > 0.10$), and organizational goal achievement ($\beta_{17} = -0.135$, $p > 0.10$). According to Finucane et al. (2005); Janssen and Roy (2015); Wnuk et al. (2015) who demonstrate that accounting information usefulness focus is non-significantly and positively related to decision-making excellence, operational competitive advantage, and organizational goal achievement. This might be because auto parts businesses in Thailand are considered as an industry, which has a high potential defect in the product manufacturing process (Tongkhaw and Sammatat, 2015). Importantly, manufacturing defects can be result machine process or staff. Under this industrial situation, accounting information on deficiency on product damages and maintenance costs incurred in each period of operational process influence unproductively intensive analyze. Ultimately, the company's accounting information is considered as an important organizational asset to enhance decision-making, creating competitive advantage and organizational goals achievement. **Therefore, hypotheses 3a, 3b, and 3c are not supported.**

Fourthly, the finding demonstrates that accounting information reliability emphasis is significantly and positively related to all its consequences variables: decision-making excellence ($\beta_4 = 0.204$, < 0.05), operational competitive advantage ($\beta_{11} = 0.252$, $p < 0.05$), and organizational goal achievement ($\beta_{18} = 0.256$, $p < 0.05$). There are significant relationships between accounting information reliability emphasis and decision-making excellence, as well as, between operational competitive advantage and organizational goal achievement. Moreover, the significant relationships indicate that the firms focused on ordering products, checking without any mistakes and losing income and opportunities for sales. In addition, the executives should obtain accounting information correctly and completely through verification of the method. Essentially,



accounting information reliability emphasis brings firms about making a decision rapidly and timely to keep up with competitors and enhance to achieve business success (Marshall and Harpe, 2009). Apparently, the firms needed to search for financial reports to be checked again, in order to be correct and appropriate to present accounting information as well as influences making a decision with high quality and more efficiency (Leung, 2001). Collectively, checking information from other sources influences organizations' good decisions because it helps to create confidence for operations, to attain operational goals effectively and to generate business advantage competition (Mouzhi and Helfert, 2013). **Therefore, hypotheses 4a, 4b, and 4c are supported.**

Finally, the research reveals that accounting information function implementation is significantly and positively associated with its consequences variables: operational competitive advantage ($\beta_{12} = 0.217, p < 0.05$) and organizational goal achievement ($\beta_{19} = 0.281, p < 0.05$). There are significant relationships between accounting information function implementation and operational competitive advantage and organizational goal achievement. It is clear that determining to be obviously consistent with the scopes of duties, which is able to help to arrange information reports with quality and accordance with all executives' needs. In addition, the ability of accounting information application for management and planning of organizations influences good performances and high quality (Griffit, 2009; Parker, 2006). Especially, the firms which are able to integrate information to be consistent with missions. It perfectly can enhance the ability of organizations' competitions and provide high benefits for management across organizations totally. Importantly, if the executives can apply information for planning and developing processes for making greater quality for work systems. As abovementioned, the auto parts manufacturing plants should be able to purposefully attain organizational management success. They also will effectively reach goal achievement (Cretu and Lova, 2011). **Therefore, hypotheses 5b and 5c are supported.**

On the other hand, accounting information function implementation has no significant relationship with decision-making excellence ($\beta_5 = 0.138, p > 0.10$). The results surprisingly show that determining information is consistent with the scopes of duties systematically. Actually, it may limit on idea creating for operations or has an effect on decision-making. Likewise, this might uncover all areas of organizational



management, which could cause stressful situations and extend to other sophisticated mission control. Ultimately, when the executives do not understand scopes or missions of information, it result in they are not effectively analysis and decisions-making. (Ge and Helfert, 2006; Haag, Baltzan and Philips, 2006; Sonnenwald, 2006).

Therefore, hypothesis 5a is not supported.

The control variables such as number of years in cooperating business has no significant relationship with decision-making excellence ($\beta_6 = 0.052$, $p > 0.10$), operational competitive advantage ($\beta_{13} = -0.030$, $p > 0.10$) and organizational goal achievement ($\beta_{20} = 0.194$, $p > 0.10$). The relationship among strategic accounting information quality's dimensions such as accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis and accounting information function implementation are not influenced by firm age.

Similarly, firm size also has no significant relationships with decision-making excellence ($\beta_7 = 0.193$, $p > 0.10$), operational competitive advantage ($\beta_{14} = 0.129$, $p > 0.10$) and organizational goal achievement ($\beta_{21} = 0.029$, $p > 0.10$). The relationship among the SAIQ's dimensions such as accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis and accounting information function implementation are not influenced by firm size.

The Relationships among Decision-Making Excellence, Operational Competitive Advantage, Organizational Goal Achievement, Sustainability Firm Success, and Firm Survival



Figure 8 The Relationships among Decision-Making Excellence, Operational Competitive Advantage, Organizational Goal Achievement, Sustainability Firm Success and Firm Survival

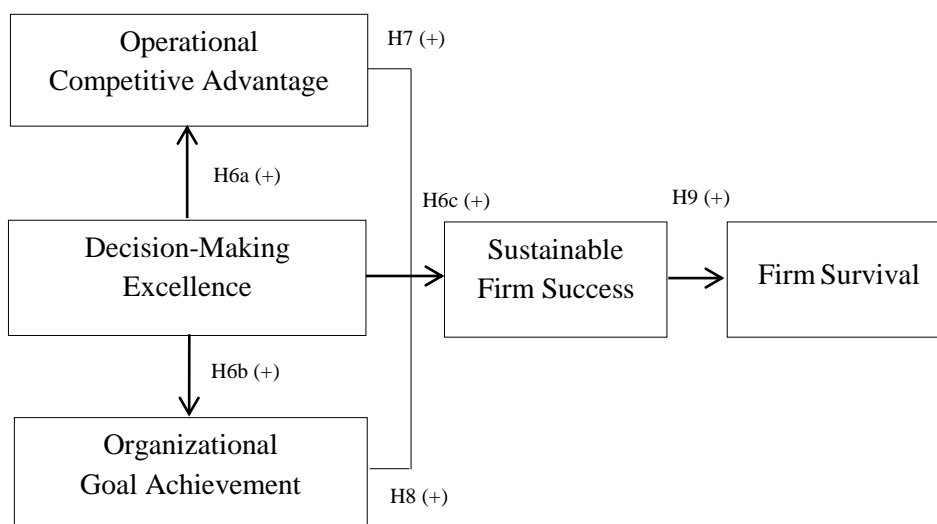


Figure 8 presents the relationship among decision-making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success and firm survival. The proposed positive relationships are related in hypotheses 6 to 9. These hypotheses are transformed to regression models 4 to 7. Furthermore, the results of regression analyses are presented in Table 11 as follows.

Table 10 Descriptive Statistics and Correlation Matrix of Each Dimension of Strategic Accounting Information Quality and Its Consequences Variables

Variables	DME	OCA	OGA	SFS	FMS
Mean	4.15	4.41	3.87	4.15	3.95
S.D.	.52	.52	.54	.59	.61
OCA	.281 ^{***}				
OGA	.378 ^{**}	.200 ^{**}			
SFS	.417 ^{***}	.410 ^{***}	.377 ^{***}		
FMS	.380 ^{***}	.404 ^{***}	.506 ^{***}	.494 ^{***}	
FA	.014	.010	.097	.147	.008
FS	.148	.117	.055	-.009	.158 ^{**}

** p < 0.05, *** p < 0.01



Table 10 illustrates the correlations among decision-making excellence, operational competitive advantage, and organizational goal achievement, sustainable firm success and firm survival. The results demonstrate the positive correlation between decision-making excellence and operational competitive advantage ($r = 0.281$, $p < 0.01$), organizational goal achievement ($r = 0.378$, $p < 0.01$), sustainable firm success ($r = 0.417$, $p < 0.01$) and firm survival ($r = 0.380$, $p < 0.01$).

Besides, decision-making excellence is also significantly and positively correlated with operational competitive advantage ($r = 0.200$, $p < 0.05$), organizational goal achievement ($r = 0.410$, $p < 0.01$) and sustainable firm success ($r = 0.404$, $p < 0.01$). Furthermore, operational competitive advantage has a significant and positive correlation with sustainable firm success ($r = 0.377$, $p < 0.01$). Moreover, organizational goal achievement has a significant and positive correlation with sustainable firm success ($r = 0.506$, $p < 0.01$). In addition, sustainable firm success has a significant and positive correlation with firm survival ($r = 0.494$, $p < 0.01$).

The results in Table 10 show that the most correlations are less than 0.80 as advised by Hair et al. (2010). Thus, the correlation in Table 11 also guides the maximum value of VIF is 1.248, which is below the cut-off score of 10 (Hair et al., 2010). Accordingly, both the correlations and VIF guarantee the multicollinearity problems should not be of shackles. Table 11 shows results of regression analysis for the effects among decision-making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success, and firm survival.



Table 11 Results of Regression Analysis for the Effects of Decision-Making Excellence, Operational Competitive Advantage, Organizational Goal Achievement, Sustainable Firm Success, on Firm Survival

Independent Variables	Dependent Variables			
	OCA	OGA	SFS	FMS
	Model 4	Model 5	Model 6	Model 7
Decision-Making Excellence (DME) H 6a-c	.270*** (.076)	.378*** (.073)	.249*** (.074)	
Operational Competitive Advantage (OCA) H 7			.295*** (.069)	
Organizational Goal Achievement (OGA) H 8			.227** (.072)	
Sustainable Firm Success (SFS) H 9				.484*** (.068)
Firm age (FA)	.005 (.158)	.193 (.152)	-.078 (.139)	-.020 (.143)
Firm size (FS)	.155 (.154)	-.010 (.148)	.003 (.135)	.238* (.138)
Adjusted R ²	0.68	0.136	0.289	0.244
Maximum VIF	1.024	1.024	1.248	1.009

* p < 0.10 ** p < 0.05, *** p < 0.01

The hypotheses testing, the results of the OLS regression analysis are identified in Table 11. It can be seen that decision-making excellence has a strong positive influence on operational competitive advantage ($\beta_{22} = 0.270$, $p < 0.01$) and organizational goal achievement ($\beta_{25} = 0.378$, $p < 0.01$). It is clear that best decision-making is an alternative correct tool for organizations. Particularly, the effect of an increase in a process of decisions-making effectively. In an empirical aspect, according to work by Madapusi and D'Souza (2012), the best decision-making can help to choose and to consider the best choice to make the right decision and operations, according to completion plan of the target set. Collectively, it can create a competitive advantage for business and organizations to common goal achieve more effectively and make maximum profits (Lee, Oh and Pines, 2008). **Therefore, hypotheses 6a and 6b are supported.**

The finding of hypothesis 6c demonstrates that decision-making excellence has a positive significant relationship with sustainable firm success ($\beta_{28} = 0.249$,



$p < 0.01$). The result is similar to the managers which can be a decision in problem correctly and the problem has been resolved to the point and timely. Clearly, the result shows that value adds and operational effectiveness can be continuously generated (Al-Zhrani, 2010). Specifically, decision-making excellence is one of methods considered as the most powerful strategic tool in management operations. As aforementioned, good decision-making can help to solve the complex problems of organization effectiveness (Hillier, 2005). **Therefore, hypothesis 6c is supported.**

Likewise, decision-making excellence is significantly and positively related to operational competitive advantage ($\beta_{29} = 0.295$, $p < 0.01$). The finding confirms that the business has good organizational management including resource preparation for better competition, which leads to organizational success in the further in the long-term business operation (Li et al., 2006). Likewise, the outstanding business performances influence the success of operational organization (Bullon, 2009). Moreover, business operations supporting focuses on an outstanding competitor, which can help to increase performance and organizational success in the long-term business management in the future (Li, 2007). Furthermore, the outstanding process of organizational success in a long-term business management. Interestingly, the business must decide to use techniques or methods, which make differences such as different products, service and new innovation for increasing operational effectiveness. Importantly, these strategic methods can continuously lead the organization to goal achievement and operational accomplishment (Ram et al., 2009). Ultimately, these results of the operational competitive advantage effects on organizational success (Zhou et al., 2008). **Therefore, hypothesis 7 is supported.**

The analysis indicates that decision-making excellence is significantly and positively related to organizational goal achievement ($\beta_{30} = 0.227$, $p < 0.01$). It confirms that the result for good operational management is the most important which effectively makes business towards the achievement of the long-term goals (Sampattikorn et al., 2012). Similarly, the work of Wu et al. (2006) studied empirical research found that the competitive advantage indicates that the organization initiates goal achievement and organizational performance in a long time business management. Apparently, operationally improved effectiveness, including products or services which are presented by the organization to create a distinctive and more attractive to customers.



They have continually influenced on business target success (Naveh and Marcus, 2005). Particularly, the organizational goal accomplishment may improve organizational performance (Wirthwein et al., 2013). Likewise, it is possibly linked to mission, vision, corporate strategy and has an effect on business success in the long term. Collectively, successful operation, which can continually lead to organizational performance success (Bipp and Dam, 2014; Nath, Nachiappan and Ramanatan, 2010). **Therefore, hypothesis 8 is supported.**

The results indicates that sustainable firm success is significantly and positively related to firm survival ($\beta_{33} = 0.484$, $p < 0.01$). This idea can be explained sustainable firm success, which leads to the important issues of management quality and long-term survival of the organization (Kotler and Lee, 2006). Importantly, the business will survive not only the business to achieve the organizational objectives, but also the organization must maintain overall profit increasing in a period of creating firm survival in the future (Labuschagne, Brent and Erck, 2005). Essentially, sustainability of firm success effect on firm survival in a long time business management. Moreover, continuation with target effect on the customers' recognition from the past work quality and organizational reputation (Chang et al., 2008). In addition, continuous growth on net profit indicates a positive impact on firm survival in the long term business management (Yoo and Kim, 2015). Likewise, if business performances generate more profits than the past years, it indicates high potential of firm survival in the long-term (Niresh, and Thirunavukkarasu, 2014). In sum, factors effect of organizational performance is positively correlated with sales and profits. It has an impact on firm survival in the future (Vijayakumar and Tamizhselvan, 2010). **Therefore, hypothesis 9 is supported.**

On the other hand, the results of control variable indicate that all firm age has no effect on operational competitive advantage ($\beta_{23} = 0.005$, $p > 0.10$), organizational goal achievement ($\beta_{26} = 0.193$, $p > 0.10$), sustainable firm success ($\beta_{31} = -0.078$, $p > 0.10$) and firm survival ($\beta_{34} = -0.020$, $p > 0.10$). It can be interpreted that control variable which consists of firm age has no influence on the relationship among on competitive advantage, organizational goal achievement, sustainable firm success and firm survival in this research.



Meanwhile, the results of control variable indicate that firm size is significantly and positively related to firm survival ($\beta_{35} = 0.238, p < 0.10$). It can be interpreted that firms have organizational operational capital more than 50,000,000 baht in order to be survival. If their capital are less than or equal to 50,000,000 baht, it is unlikely to be on continued existence. According to the work of Kenyon and Meixell (2011) who indicated that a large firm has sophisticated accounting information and strategic planning activities for a small company. Clearly, size difference will be applied to different strategic accounting information quality. In contrast, firm size is not significantly and positively related to operational competitive advantage ($\beta_{24} = 0.155, p > 0.10$), organizational goal achievement ($\beta_{27} = -0.010, p > 0.10$) and sustainable firm success ($\beta_{32} = 0.003, p > 0.10$). Therefore, this result means that a control variable consists of firm size has not influence on the relationship among operational competitive advantage, organizational goal achievement and sustainable firm success in this research.

The Relationships among the Effect of Antecedents on Strategic Accounting Information Quality

Figure 9 The Relationships among the Antecedents Role of Strategic Accounting Information quality

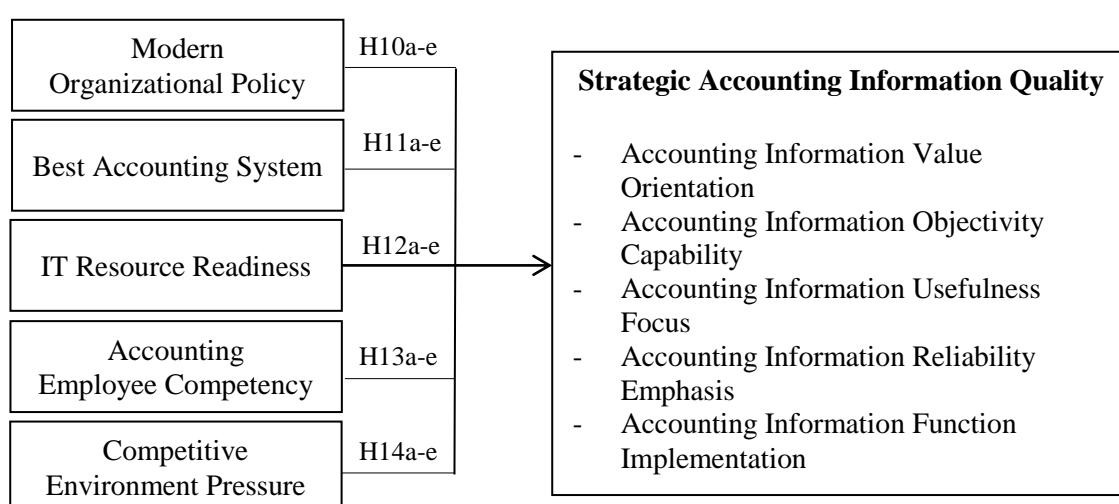


Figure 9 illustrates the relationship among five antecedents: modern organizational policy, best accounting system, IT resource readiness, accounting

employee competency, and competitive environment pressure which are proposed in hypotheses 10(a-e) to 14(a-e). The relationship of variables in each hypothesis is proposed in a positive direction. Moreover, this hypothesis can be transformed into the regression equation in models 8, 10, 12, 14, and 16.

Table 12 Descriptive Statistics and Correlation Matrix of Each Dimension of Strategic Accounting Information Quality Effect on Its Antecedents Variables

Variables	AIV	AIO	AIU	AIR	AIF	MOP	BAS	ITR	AEC	CEP
Mean	4.18	4.05	4.26	4.40	4.16	4.17	3.84	3.96	4.02	4.07
S.D.	.61	.68	.56	.51	.58	.57	.66	.70	.66	.64
AIO	.443***									
AIU	.333***	.349***								
AIR	.349***	.473***	.688***							
AIF	.342***	.456***	.752***	.604***						
MOP	.214***	.440***	.477***	.463***	.591***					
BAS	.321***	.455***	.472***	.473***	.524***	.605***				
ITR	.268***	.443***	.400***	.452***	.521***	.544***	.630***			
AEC	.380***	.507***	.257***	.389***	.334***	.259***	.432***	.438***		
CEP	.272***	.457***	.465***	.388***	.556***	.540***	.555***	.529***	.390***	
FA	-.120	.033	-.064	-.031	.038	.141	.002	.091	.076	.079
FS	.068	.115	.129	.045	.091	.080	.070	.124	.054	.162**

p < 0.05, *p < 0.01

Antecedents of correlation among each dimension of strategic accounting information quality are shown in Table 12. The antecedents were treated as independent variables concerning with multicollinearity problem. The results represent that the relationship of the antecedents is comprised with modern organizational policy, best accounting system, IT resource readiness, accounting employee competency and competitive environment pressure, which have a significant effect on independent variables. In addition, the result shows the correlation coefficient among variables as 0.214 - 0.591 ($p < 0.01$), which are not more than the critical value of 0.8 (Hair et al., 2010).

In specifics, firstly, modern organizational policy is correlated with accounting information value orientation ($r = 0.214, < 0.01$), accounting information objectivity



capability ($r = 0.440, p < 0.01$), accounting information usefulness focus ($r = 0.477, p < 0.01$), accounting information reliability emphasis ($r = 0.463, p < 0.01$) and accounting information function implementation ($r = 0.591, p < 0.01$). Secondly, best accounting system is correlated with accounting information value orientation ($r = 0.321, < 0.01$), accounting information objectivity capability ($r = 0.455, p < 0.01$), accounting information usefulness focus ($r = 0.472, p < 0.01$), accounting information reliability emphasis ($r = 0.473, p < 0.01$) and accounting information function implementation ($r = 0.524, p < 0.01$). Thirdly, IT resource readiness has a positive correlation with accounting information value orientation ($r = 0.268, < 0.01$), accounting information objectivity capability ($r = 0.443, p < 0.01$), accounting information usefulness focus ($r = 0.400, p < 0.01$), accounting information reliability emphasis ($r = 0.452, p < 0.01$) and accounting information function implementation ($r = 0.521, p < 0.01$). Fourthly, accounting employee competency has a positive correlation with accounting information value orientation ($r = 0.380, < 0.01$), accounting information objectivity capability ($r = 0.507, p < 0.01$), accounting information usefulness focus ($r = 0.257, p < 0.01$), accounting information reliability emphasis ($r = 0.389, p < 0.01$) and accounting information function implementation ($r = 0.334, p < 0.01$). Lastly, competitive environment pressure is correlated with accounting information value orientation ($r = 0.272, < 0.01$), accounting information objectivity capability ($r = 0.457, p < 0.01$), accounting information usefulness focus ($r = 0.465, p < 0.01$), accounting information reliability emphasis ($r = 0.388, p < 0.01$) and accounting information function implementation ($r = 0.556, p < 0.01$).

These mean that the relationships of those variables are independent of one another and are not multicollinearity problems. Then, the variant inflation factors (VIF) in equations 10 to 14 show in Table 13 indicate the maximum value of 2.214. The VIF values are less than 10. Hence, the independent variables are not correlated with others and the findings insist that there is no multicollinearity problem (Hair et al., 2010).



Table 13 Results of Regression Analysis for the Effects of the Antecedents on Strategic Accounting Information Quality

Independent Variables	Dependent Variables				
	AIV	AIO	AIU	AIR	AIF
	Model 8	Model 10	Model 12	Model 14	Model 16
Modern Organizational Policy (MOP) H10 a-e	.040 (.098)	.208** (.086)	.253*** (.089)	.254*** (.089)	.328*** (.080)
Best Accounting System (BAS) H11 a-e	.120 (.106)	.058 (.093)	.162* (.097)	.125 (.097)	.074 (.087)
IT Resource Readiness (ITR) H12 a-e	.016 (.100)	.067 (.088)	.042 (.091)	.135 (.091)	.145** (.082)
Accounting Employee Competency (AEC) H13 a-e	.294*** (.083)	.345*** (.073)	.030 (.076)	.202*** (.076)	.064 (.068)
Competitive Environment Pressure (CEP) H14 a-e	.067 (.094)	.136* (.083)	.203** (.086)	.039 (.086)	.238*** (.078)
Firm age (FA)	-.329** (.153)	-.087 (.134)	-.264** (.140)	-.204 (.139)	-.096 (.126)
Firm size (FS)	.074 (.146)	.109 (.128)	.144 (.134)	-.011 (.134)	.024 (.120)
Adjusted R ²	.167	.363	.304	.305	.437
Maximum VIF	2.214	2.214	2.214	2.214	2.214

* p < 0.10, ** p < 0.05, *** p < 0.01

The results of regression analysis are clarified in Table 13. Firstly, the results illustrated that modern organizational policy represents a critical role in enhancing strategic accounting information quality. The result demonstrated strong significant positive relationships among modern organizational policy, accounting information objectivity capability ($\beta_{56} = 0.208$, $p < 0.05$), accounting information usefulness focus ($\beta_{76} = 0.253$, $p < 0.01$), accounting information reliability emphasis ($\beta_{96} = 0.254$, $p < 0.01$) and accounting information function implementation ($\beta_{116} = 0.328$, $p < 0.01$). Executives that can obviously determine framework lead to understand work together of the organization. Significantly, accounting information reports equally help the organization can plan the operation for enhance performance in the present and in the future. Essentially, the executives possess modern future operations to bring about clear accounting information and effective consideration on currently progressing firms (Altiok, 2011). Apparently, the executives can determine new operational goals for performances without vagueness. Specifically, the ability of analyze accounting information to be associated with missions or the scopes of work in organizations



excellently, smoothly, and more efficiently (Stichler, 2011). Ultimately, the executives can obviously determine a new operational guideline, leading accounting information to be credible, correct and practicable perfectly (Olujide, 2003). **Therefore, hypotheses 10b, 10c, 10d, and 10e are supported.**

On the contrary, the result demonstrates that it is not significant on the relationships among modern organizational policy and accounting information value orientation ($\beta_{36} = 0.040$, $p > 0.10$), It is possible that the executives are lack of visions for operations. Perhaps, they have no chances to plan new operations, to take their organizations to be successful. Collectively, the problems of information presentation are taken place unavoidably and accounting information is not consistent with presenting current information (Ismail and King, 2005). **Therefore, hypothesis 10a is not supported.**

Secondly, the regression results show that there are strong significant positive relationships among the best accounting system and accounting information usefulness focus ($\beta_{77} = 0.162$, $p < 0.10$). There is a significant relationship between the best accounting system and accounting information usefulness focus. Previous research suggested that the organizations which own excellent accounting information leading to results in management processes to support accounting information presentation based on standards (El-Dalabeeh and ALshbiel, 2012). As aforementioned, the executives can evaluate the results from making a decision for management and business plans in the future. **Therefore, hypothesis 11c is supported.**

In conversely, the result demonstrates that there is non-significant positive relationships among the best accounting system and accounting information value orientation ($\beta_{37} = 0.120$, $p > 0.10$), accounting information objectivity capability ($\beta_{57} = 0.058$, $p > 0.10$), accounting information reliability emphasis ($\beta_{97} = 0.125$, $p > 0.10$) and accounting information function implementation ($\beta_{117} = 0.074$, $p > 0.10$). It may be possible to employ by the executives to any departments carelessly and uncoordinatedly. Moreover, accounting information reports are not consistent with operational goals or purposes and ultimately success is decreased (Prasojo, 2012; Nusa, 2015). Particularly, the flexibility of the accounting system may become the limitation, which makes the authorities amend or alter desirable and suitably. The executives may make a decision through their discretion and may be bias. This may



influence on the facts of preparing and presenting accounting report directly. This is also consistent with Muhrtala and Ogundeji (2013); Tarmidi et al. (2013). They exemplify that by the most of the accounting system security threats from internal sources (employees). Likewise, accounting system presented may be very complex and operators are lack of working understanding and mechanism, especially in excellent accounting systems. Furthermore, preparing and presenting account information become wrong, incomplete and incomprehensive. Moreover, the company is unable to integrate information in accordance with the scope of the operation. Ultimately, operational goals cannot be attained (Gooderham et al., 2004; Pollock and Cornford, 2005; Ramazani and Allahyari, 2013). **Therefore, hypotheses 11a, 11b, 11d, and 11e are not supported.**

Thirdly, hypothesis 12 shows that IT resource readiness has a positive significant relationship with accounting information function implementation ($\beta_{118} = 0.145$, $p < 0.05$). It is able to claim that firms possess sufficient and suitable resources for their operations. Those resources bring about database management consistent with effective operations systematically. Information is collectively used and is increased effectively (Brown, 2008; Sajady et al., 2012). According to Sanders and Premus (2005), the results indicate users' satisfaction, excellent budgets and internal control in organizations. **Therefore, hypothesis 12e is supported.**

In sequence, the result from regression indicated non-significant positive relationships among IT resource readiness and accounting information value orientation ($\beta_{38} = 0.016$, $p > 0.10$), accounting information objectivity capability ($\beta_{58} = 0.067$, $p > 0.10$), accounting information usefulness focus ($\beta_{78} = 0.042$, $p > 0.10$), and accounting information reliability emphasis ($\beta_{98} = 0.135$, $p > 0.10$). It is possible that firms may insufficiently allocate budgets for investment on technological availability, which is applied for management. Importantly, accounting information is not consistent with present events and operational goals that are hard to be filled (Saleh and Alsahwi, 2005; Salleh et al., 2011). Likewise, the budget allocation is not adequate for personnel to participate in modern technology training continuously. Apparently, preparing and presenting accounting information may not be clear and cannot reflect to real images of the firms (Fitrios, 2016; Gichoya, 2005). Particularly, the executive's composition that they are lack of a ability to control technological equipment, complexity, disadvantages,



leading to incorrect, missing and incomplete information reports. Clearly, information is unreliable to users (Elliott, Meng and Hall, 2012). Meanwhile, information technology availability was concerned with users' behaviors and attitudes, leading to correctly and completely accounting information reports for users in organizations (Fitriati and Mulyani, 2015). As aforementioned, information technology resource readiness insufficiently leading accounting information is not consistent with present events which are difficult to manage more efficiency of firms. **Therefore, hypotheses 12a, 12b, 12c, and 12d are not supported.**

Fourthly, the finding also indicated that accounting employee competency has a positive significant relationship with accounting information value orientation ($\beta_{39} = 0.294$, $p < 0.01$), accounting information objectivity capability ($\beta_{59} = 0.345$, $p < 0.01$), and accounting information reliability emphasis ($\beta_{99} = 0.202$, $p < 0.01$). The result is similar to support personnel using technological skills with their jobs. Financial reports will be more related to current events and operational goals will be archived (Whitefield and Kloot, 2006). Importantly, firms focus on applying personnel's experiences and previous accounting knowledge to be employed and be guidelines for operations at present. Then financial reports cannot be concealed or distorted, and finally operational goals will be successful and smooth (Susanto, 2013; Nurhayati, 2014). Specifically, the firms with knowledgeable personnel can create eminence to the process of operation and information presentation more creditably and more valuable (Altamuro and Beatty, 2010). Ultimately, the firms could develop outstanding personnel to gain knowledge, skills, abilities to improve quality and correctness of financial statements. Continuously operating personnel will earn proficiency and obtain information management completely and rapidly (Rouibah, Hamdy and Al-Enezi, 2009). **Therefore, hypotheses 13a, 13b, and 13d are supported.**

Nevertheless, The result regression indicates non-significant positive relationships among accounting employee competency and accounting information usefulness focus ($\beta_{79} = 0.030$, $p > 0.10$) and accounting information function implementation ($\beta_{120} = 0.064$, $p > 0.10$). Even though firms possibly have a time limitation and insufficient expenses in order to support personnel to enhance skills and knowledge to be applied for their operations. Importantly, accounting information presentations may be vague or cannot cover users' information actually. Retardation



and failure have a trend to take a place to any firms (Beydokhti, Ranjbar and Loo, 2014; Jiang, Klein and Wang, 2007). Particularly, the firms do not support personnel to gain training owing to high expenses. Moreover, specific skills which are required and must be developed continuously and may need more time to link integrative thinking (De Villiers, 2010). As aforementioned, firms cannot integrate information or data to be associated with operational missions and eventually management becomes unachievable (Medina, 2014). **Therefore, hypotheses 13c and 13e are not supported.**

Lastly, the results of hypothesis 14c and 14e indicate competitive environmental pressure. An external factor has a positive significant relationship with accounting information objectivity capability ($\beta_{60} = 0.136$, $p < 0.10$), accounting information usefulness focus ($\beta_{80} = 0.203$, $p < 0.05$), and accounting information function implementation ($\beta_{119} = 0.238$, $p < 0.01$). Previous literature implies that increasing competitors' pressure makes firms find approaches to decrease time and to develop products before being launch to markets. Accounting information reports are with all parties involved equally, which makes it easy to manage effectively (Wu, 2006; Zhao and Cavusgil, 2006). Essentially, it is clear on current conditions. The responding forms create any pressure from high competitive surroundings and situational appropriateness between strategies and competition levels, which is able to improve higher performances (Singh et al., 2010). Especially, nowadays business environment is rapidly changing. Firms must search for new methods in order to obtain useful information and is able to analyze, to integrate and to be consistent with organizations' operations. Ultimately, financial statements can reflect the situations in organizations obviously, rapidly and on time to make a decision effectively (Kloviene and Gimzauskieneb, 2015). **Therefore, hypotheses 14b, 14c, and 14e are supported.**

In conversely, hypothesis 14a and 14d show the result from regression that there is non-significant positive relationships among competitive environmental pressure and accounting information value orientation ($\beta_{40} = 0.067$, $p > 0.10$) and accounting information reliability emphasis ($\beta_{100} = 0.039$, $p > 0.10$). The possible explanation might be that clients require more various needs. The firms encounter difficulty in meeting clients' needs and management directions to win competitors. Importantly, even if they have potential to create new products over their competitors, the firms still cannot estimate market needs. Financial statements cannot be reported completely. Apparently, the matters are not comprehensive and consistent with



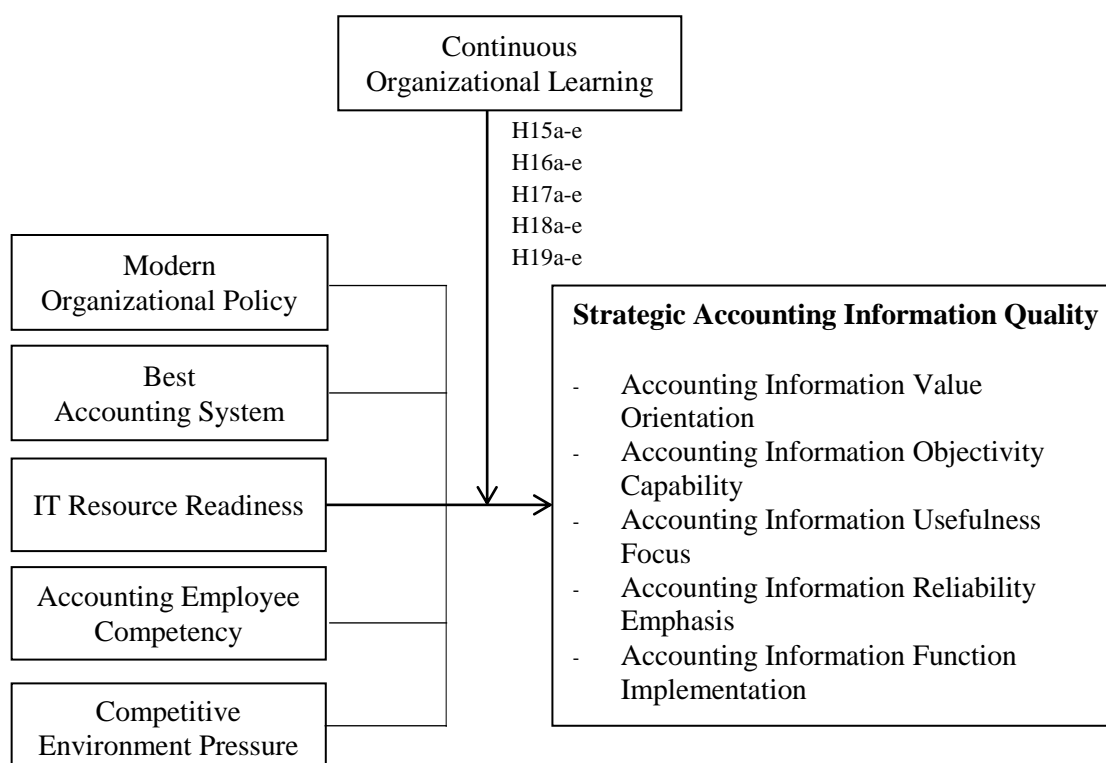
operational purposes at the present. It is hard for organizations to be attainable (Vijande et al., 2007). Finally, external changes, firms must adapt themselves to be with those changes such as regulations, requirements, politics, economy, social and technologies which are main external factors that are uncontrollable and have influenced on transactions. **Therefore, hypotheses 14a and 14d are not supported.**

For the control variables, firm age is negative significant effect on accounting information value orientation ($\beta_{41} = -0.329$, $p < 0.05$) and accounting information usefulness focus ($\beta_{81} = -0.264$, $p < 0.05$). This result can be interpreted that firm which has a number of years since the firm has been in operation less than or equal to 10 years that has greater less accounting information value orientation and accounting information usefulness focus more than firm that operates over 10 years (Coad, Segarra and Teruel, 2013; Li et al., 2011). Importantly, it states new auto part manufacturers, who just started production will encounter less complicated management than former manufacturers. Specifically, new auto part manufactures will be able to build comprehensive accounting information, which influences better economic decision-making more than former manufacturer. On the other hand, the result of firm age has no effect on accounting information objectivity capability ($\beta_{61} = -0.087$, $p > 0.10$), accounting information reliability emphasis ($\beta_{101} = -0.204$, $p < 0.10$) and accounting information function implementation ($\beta_{121} = -0.096$, $p > 0.10$). Apparently, firm age has no influence on the relationship among accounting information objectivity capability, accounting information reliability emphasis and accounting information function implementation in this research.

Likewise, firm size has no significant relationships with accounting information value orientation ($\beta_{42} = 0.074$, $p > 0.10$), accounting information objectivity capability ($\beta_{62} = 0.109$, $p > 0.10$), accounting information usefulness focus ($\beta_{82} = 0.144$, $p > 0.10$), accounting information reliability emphasis ($\beta_{102} = -0.011$, $p > 0.10$) and accounting information function implementation ($\beta_{122} = 0.024$, $p > 0.10$). Therefore, the relationship between the antecedents of strategic accounting information quality is not influenced by firm size.



Figure 10 The Moderating Effects of Continuous Organizational Learning on the Relationships between Antecedence Variable, and Strategic Accounting Information Quality



The relationships between the SAIQ and its antecedences, by using continuous organizational learning as a moderator is shown in Figure 6 in Chapter 2. This concentrate on the hypothesized moderating effects of continuous organizational learning as the relationships between the five dimensions of strategic accounting Information quality and its antecedences; namely, modern organizational policy, best accounting system, IT resource readiness, accounting employee competency and competitive environment pressure as shown in hypotheses 15(a-e) to 19(a-e). In accordance with these, regression equations in models 9, 11, 13, 15, and 17 are developed for this research.

The correlation among each dimension of the SAIQ, its antecedents and continuous organizational learning are indicated in Table 14. The continuous organizational learning and the antecedents were treated as independent variables which were concerned about the multicollinearity problem.



Table 14 Descriptive Statistics and Correlation Matrix of the Moderating Effects of Continuous Organizational Learning on the Relationships between Its Antecedents and Strategic Accounting Information Quality

Variables	AIV	AIO	AIU	AIR	AIF	MOP	BAS	ITR	AEC	CEP	COL
Mean	4.18	4.05	4.26	4.40	4.16	4.15	4.41	3.87	4.15	4.07	4.05
S.D.	.61	.68	.56	.51	.58	.52	.52	.54	.59	.64	.65
AIO	.443***										
AIU	.333***	.349***									
AIR	.349***	.473***	.688***								
AIF	.342***	.456***	.752***	.604***							
MOP	.214***	.440***	.477***	.463***	.591***						
BAS	.321***	.455***	.472***	.473***	.524***	.605***					
ITR	.268***	.443***	.400***	.452***	.521***	.544***	.630***				
AEC	.380***	.507***	.257***	.389***	.334***	.259***	.432***	.438***			
CEP	.272***	.457***	.465***	.388***	.556***	.540***	.555***	.529***	.390***		
COL	.235***	.414***	.434***	.419***	.445***	.511***	.549***	.568***	.383***	.560***	
FA	-.120	.033	-.064	-.031	.038	.141	.002	.091	.076	.079	.168**
FS	.068	.115	.129	.045	.091	.080	.070	.124	.054	.162**	.054

p < 0.05, *p < 0.01

The results present that the relationship of continuous organizational learning and the antecedents are comprised with modern organizational policy, best accounting system, IT resource readiness, accounting employee competency and competitive environmental pressure which have a significant effect on independent variables. In addition, the result exhibits the correlation coefficient among variables as 0.235 - 0.568 ($p < 0.01$) which are less than the critical value of 0.8 (Hair et al., 2010). In this research, these mean that the relationship of those variables is independent of reciprocally and without a multicollinearity problem. Likewise, the variance inflation factors (VIF) of equation 9, 11, 13, 15, and 17 (Table 15) display the maximum value of 2.397, since the VIF values do not exceed 10. In addition, the independent variables are not correlated with others and the findings confirm that there is no multicollinearity problem for analyzing (Hair et al., 2010).



Table 15 Results of Regression Analysis for the Effects of the Moderator on Strategic Accounting Information Quality

Independent Variables	Dependent Variables				
	AIV	AIO	AIU	AIR	AIF
	Model 9	Model 11	Model 13	Model 15	Model 17
Modern Organizational Policy (MOP)	.063 (.103)	.183** (.089)	.220** (.095)	.241* (.094)	.300*** (.084)
Best Accounting System (BAS)	.095 (.110)	.043 (.094)	.113 (.101)	.132 (.100)	.072 (.089)
IT Resource Readiness (ITR)	.042 (.107)	.066 (.092)	.038 (.098)	.086 (.098)	.153* (.087)
Accounting Employee Competency (AEC)	.306*** (.086)	.375*** (.074)	.004 (.079)	.206* (.079)	.055 (.070)
Competitive Environment Pressure (CEP)	.075 (.099)	.103 (.085)	.194** (.090)	.007 (.090)	.257** (.080)
Continuous Organizational Learning (COL)	-.045 (.102)	.036 (.088)	.128 (.094)	.086 (.093)	.000 (.083)
MOP x COL H15a-e	.131 (.100)	-.064 (.086)	-.025 (.091)	-.054 (.091)	-.117 (.081)
BAS x COL H16a-e	-.120 (.113)	.240** (.097)	-.105 (.104)	.105 (.103)	-.008 (.092)
ITR x COL H17a-e	.033 (.086)	.062 (.074)	.015 (.079)	-.072 (.079)	-.104 (.070)
AEC x COL H18a-e	.030 (.086)	-.170** (.074)	.020 (.079)	-.072 (.079)	.032 (.070)
CEP x COL H19a-e	.061 (.094)	-.061 (.081)	.066 (.086)	-.005 (.086)	.202*** (.076)
Firm age (FA)	-.311** (.156)	-.132 (.134)	-.269** (.143)	.217 (.142)	-.102 (.127)
Firm size (FS)	.087 (.151)	.134 (.130)	.128 (.138)	-.011 (.138)	.068 (.123)
Adjusted R ²	.159	.381	.293	.300	.445
Maximum VIF	2.397	2.397	2.397	2.397	2.397

* p < 0.10, **. p < 0.05, *** p < 0.01

Table 15, shows the findings that the moderating variable effects of continuous organizational learning on the relationships among five antecedents and each of the five dimensions of strategic accounting information quality are as bellows.

Surprisingly, it is a non-significant moderating effect of continuous organizational learning on the relationships between modern organizational policy and all five dimensions of the SAIQ; accounting information value orientation ($\beta_{49} = 0.131$,



$p > 0.10$), accounting information objectivity capability ($\beta_{69} = -0.064$, $p > 0.10$), accounting information usefulness focus ($\beta_{89} = -0.025$, $p > 0.10$), accounting information reliability emphasis ($\beta_{109} = -0.054$, $p > 0.10$), and accounting information function implementation ($\beta_{129} = -0.117$, $p > 0.10$). It may be that although the company has a modern organizational policy and learning organizations continually. However, if there is no consistency on the environmental of the actual operation of the organization that will not affect strategic accounting information quality (Usefi, Nazari and Zargar, 2013). Importantly, establishment on a new targeting of executives through knowledge sharing continuously, it is possible that modern organizational policy take in delivering data, which consist of the setting of unexpectations (Cha and Edmondeon, 2006). Clearly, the executives are lack of vision in administration through a learning continued management to bring strategies to apply on operating. Accounting information presentation may not reflect the work clearly and is inconsistent with current events (Ismail and King, 2014). Essentially, new targeting of new executives through the organizational learning occurs when a person thoughts are accepted and adopted policies. Collectively, the attitude perception of the individual may not be equal which understanding or recognition differences on preparation accounting information quality may not equal. Bias and difficulty on integration are consistent with mission of operational efficiently (Popovska, Latkovic and Popovski, 2013). **Therefore, hypotheses 15a, 15b, 15c, 15d, and 15e are not supported.**

In addition, the results show that continuous organizational learning moderates the positive relationship between best accounting system and some of five dimensions of strategic accounting information quality; accounting information objectivity capability ($\beta_{70} = 0.240$, $p < 0.05$). It is clear that the organizations have usually learned as time goes along. It is reinforcement by using the application of the best accounting system for operation. These have the effect on the organizational management. The best accounting system can present information in financial statements which are more transparency (Senge, 2008). **Therefore, hypothesis 16b is supported.**

On the other hand, continuous organizational learning plays no significant moderating roles as hypothesized in the relationship between accounting information value orientation ($\beta_{50} = -.120$, $p > 0.10$) and accounting information usefulness focus ($\beta_{90} = -0.105$, $p > 0.10$), accounting information reliability emphasis ($\beta_{110} = 0.105$,



$p > 0.10$), and accounting information function implementation ($\beta_{130} = -0.008$, $p > 0.10$). This implies that the most accounting system sophisticated through continuous learning for study and understanding on accounting information presentation is consistent with a current event. It causes unclear of operational organization (Patel et al., 2009). Importantly, another reason is that the situations' urgent of application accounting system effectively may depend on expertise through learning organizational continuous on accounting information presentation initiating an error and not yet covered the operational organization (Luftman and Ben-zvi, 2010). Collectively, it is unable to integrate accounting information completely in accordance with the scope of performance (Musa, 2007; Schiller, 2010). **Therefore, hypotheses 16a, 16c, 16d, and 16e are not supported.**

Likewise, the results also present non-significance of moderating effects of continuous organizational learning on the relationship between IT resource readiness and all five dimensions of strategic accounting information quality; accounting information value orientation ($\beta_{51} = 0.033$, $p > 0.10$), accounting information objectivity capability ($\beta_{71} = 0.062$, $p > 0.10$), accounting information usefulness focus ($\beta_{91} = 0.015$, $p > 0.10$), accounting information reliability emphasis ($\beta_{111} = -0.072$, $p > 0.10$), and accounting information function implementation ($\beta_{131} = -0.104$, $p > 0.10$). This is consistent with Walczuch, Lemmink and Streukens (2007) who presented that the executives are aware of technology information changes, which result in complicating of working system improvement. Importantly, managers' attitude may influence on allocating of new information technology and refuse to learn and to change. Likewise, this also leads to long-term continuous study to effectively improve each manufacturing machine. It will enhance collection on accounting information that is un-correspondence with current situation organizational production (Popovska, Latkovic and Popovski, 2013). Apparently, attention or importance with allocation of information technology resources are more than expected on accounting information preparation. These may be biased and cannot integrate information, in accordance with the scope of operational efficiency (Wagner and Ziltener, 2008). Specifically, the company has information technology readiness quality through continuous learning may have an effect on budget limitation in corporate management efficiency. Ultimately, accounting information presentation and preparation may be incomplete or incomprehensive, which do not reflect the situation in organizational operation (Torkestani, Mazloomi and Haghghat, 2014). **Therefore, hypotheses 17a, 17b, 17c, 17d, and 17e are not supported.**



Interestingly, the findings present continuous organizational learning that has a negative moderated effect on accounting employee competency and accounting information objectivity capability ($\beta_{72} = -0.170, p < 0.05$). It may imply that employees with knowledge and outstanding capability though learning can stimulate employees to gain more skills and expertise in the operation. At the same time, it may reduce the operational behavior prudently on accounting information presentation and may be unequal in organizational operation (Lehmann and Norman, 2006). **Therefore, hypothesis 18b is not supported.**

On the contrary, the results indicated that there is non-significance of moderating effects of continuous organizational learning on the relationship between accounting employee competency and accounting information value orientation ($\beta_{52} = 0.030, p > 0.10$), accounting information usefulness focus ($\beta_{92} = 0.020, p > 0.10$), accounting information reliability emphasis ($\beta_{112} = -0.072, p > 0.10$), and accounting information function implementation ($\beta_{132} = 0.032, p > 0.10$). This may due to the fact that although accountant will be able to outstanding. However, new learning skills and knowledge within the organization that are unrelated or do not enhance the ability of accountant. It may not affect the strategic accounting information quality (MartINETTE and Leeson, 2012). **Therefore, hypotheses 18a, 18c, 18d, and 18e are not supported.**

The results revealed that there is a significance of moderating effects of continuous organizational learning on the relationship between competitive environment pressure and accounting information function implementation ($\beta_{133} = 0.202, p < 0.01$). It can be claimed that continuous organizational learning can modify the work environment from pressures of competition. The firm can integrate information accordingly and appropriately with the scope of the operation (Senge, 2008). **Therefore, hypothesis 19e is supported.**

In conversely, the results indicated that there are no-significance moderating roles of continuous organizational learning on the relationship between competitive environment pressure and accounting information value orientation ($\beta_{53} = 0.061, p > 0.10$), accounting information objectivity capability ($\beta_{73} = -0.061, p > 0.10$), accounting information usefulness focus ($\beta_{93} = 0.066, p > 0.10$), and accounting information reliability emphasis ($\beta_{113} = -0.005, p > 0.10$). The possible explanation might be that learning may be the pressure about the on time and under extreme



environmental conditions of the competition that are beyond our control (Lin, 2006). Particularly, barrier can be reached by learning mostly from the environment of competition (Chang and Lee, 2007; Sun and Scott 2003). Importantly, the executives are unable to cope with changing on high competitive environment pressures through new organizational learning such as customer demand changes or the fierce competition from competitors. As forementioned, it is more difficult to predict, impact on accounting information presentation. It may be unequal or incomplete and comprehensive of operational organization (Habib, Hossain and Jiang, 2011; Lin, 2006). **Therefore, hypotheses 19a, 19b, 19c, and 19d are not supported.**

For the control variables, firm age is significant and negative influences on the moderating effect continuous organizational learning on the relationship among the SAIQ's antecedents, accounting information value orientation ($\beta_{54} = -0.311, p < 0.05$) and accounting information usefulness focus ($\beta_{94} = -0.269, p < 0.05$). This result can be interpreted that firm which has a number of years since the firm has been in operation less than or equal to 10 years have greater less accounting information value orientation and accounting information usefulness focus, but the firm has more than 10 years does not. It is consistent with Coad, Segarra and Teruel (2013) and Talebnia et al. (2010) who indicated that the firm has been in operation less than or equal to 10 years can improve and presented in the financial statements that is consistent with current events clearly and quickly. Importantly, in context of auto parts manufacturing process for the new businesses will be less complicated than former businesses. Collectively, new businesses will be able to create comprehensive accounting information for responding to rapid economic decision-making more than former manufacturer.

On the other hand, the result of firm age has no effect on accounting information objectivity capability ($\beta_{74} = -0.132, p > 0.10$), accounting information reliability emphasis ($\beta_{114} = 0.217, p > 0.10$) and accounting information function implementation ($\beta_{134} = -0.102, p > 0.10$). Therefore, firm age has no influence on the relationship among on accounting information objectivity capability, accounting information reliability emphasis and accounting information function implementation in this research.

Furthermore, firm size also illustrates no significant influences on the moderating effect of continuous organizational learning on the relationship among strategic accounting information quality's antecedents, accounting information value



orientation ($\beta_{55} = 0.087$, $p > 0.10$), accounting information objectivity capability ($\beta_{75} = 0.134$, $p > 0.10$), accounting information usefulness focus ($\beta_{95} = -0.269$, $p > 0.05$), accounting information reliability emphasis ($\beta_{115} = 0.128$, $p > 0.10$) and accounting information function implementation ($\beta_{135} = -0.011$, $p > 0.10$). Therefore, the moderating effect of continuous organizational learning on the relationship among strategic accounting information quality's dimensions and its antecedent are not influenced by firm size.

Summary

This research indicated about the result analysis of SAIQ consisted of two main sections. The first section presents the respondent and business characteristics in frequency and percentage. Furthermore, this demonstrates the correlation matrix, mean and standard deviation of all variables. The second section highlights the results and discussions of hypotheses testing. The results reveal that accounting information reliability emphasis lead to superior decision-making excellence, operational competitive advantage, and organizational goal achievement. Interestingly, the firm's accounting information objectivity capability on the outcomes is only meaningful to operational competitive advantage. In conversely, accounting information function implementation have no relationship with decision-making excellence. In surprisingly, the firm's accounting information value orientation and accounting information usefulness focus has no relationship with all its consequences.

In part of antecedents, firm modern organizational policy, accounting employee competency, and competitive environment pressure respectively for top three most influential determinants of the SAIQ. Best accounting system, only completely meaningless to accounting information usefulness focuses acceptance. Meanwhile, IT resource readiness only completely meaningless to accounting information function implementation.

The moderating role of continuous organizational learning indicates some significant influences on the relationships among best accounting system and competitive environment pressure, and some the SAIQ dimensions. It moderates the fail in the relationship between the antecedents and business modern organizational policy,



IT resource readiness, and accounting employee competency not support. However, instead of moderating the aforementioned relationship, continuous organizational learning presents some direct and significant effects on the SAIQ.

In summary, the results of nineteen hypotheses testing indicated five fully-supported hypotheses (hypotheses 4, 6, 7, 8, and 9), ten partially-supported hypotheses (hypotheses 2, 5, 10, 11, 12, 13, 14, 16, 18, and 19) and five unsupported hypotheses (hypotheses 1, 3, 15, and 17). The summary of the results of hypotheses testing is demonstrated in Table 16 below.

Table 16 Summary of the Results of Hypotheses Testing

Hypotheses	Description of Hypothesized Relationships	Results
Hypothesis 1a	Accounting information value orientation will positively relate to decision-making excellence.	Not Supported
Hypothesis 1b	Accounting information value orientation will positively relate to operational competitive advantage.	Not Supported
Hypothesis 1c	Accounting information value orientation will positively relate to organizational goal achievement.	Not Supported
Hypothesis 2a	Accounting information objectivity capability will positively relate to decision-making excellence.	Not Supported
Hypothesis 2b	Accounting information objectivity capability will positively relate to operational competitive advantage.	Supported
Hypothesis 2c	Accounting information objectivity capability will positively relate to organizational goal achievement.	Not Supported
Hypothesis 3a	Accounting information usefulness focus will positively relate to decision-making excellence.	Not Supported
Hypothesis 3b	Accounting information usefulness focus will positively relate to operational competitive advantage.	Not Supported
Hypothesis 3c	Accounting information usefulness focus will positively relate to organizational goal achievement.	Not Supported
Hypothesis 4a	Accounting information reliability emphasis will positively relate to decision-making excellence.	Supported



Table 16 Summary of the Results of Hypotheses Testing (continued)

Hypotheses	Description of Hypothesized Relationships	Results
Hypothesis 4b	Accounting information reliability emphasis will positively relate to operational competitive advantage.	Supported
Hypothesis 4c	Accounting information reliability emphasis will positively relate to organizational goal achievement.	Supported
Hypothesis 5a	Accounting information function implementation will positively relate to decision-making excellence.	Not Supported
Hypothesis 5b	Accounting information function implementation will positively relate to operational competitive advantage.	Supported
Hypothesis 5c	Accounting information function implementation will positively relate to organizational goal achievement.	Supported
Hypothesis 6a	Decision-making excellence will positively relate to operational competitive advantage.	Supported
Hypothesis 6b	Decision-making excellence will positively relate to organizational goal achievement.	Supported
Hypothesis 6c	Decision-making excellence will positively relate to sustainable firm success.	Supported
Hypothesis 7	Operational competitive advantage will positively relate to sustainable firm success.	Supported
Hypothesis 8	Organizational goal achievement will positively relate to sustainable firm success.	Supported
Hypothesis 9	Sustainable firm success will positively relate to firm survival.	Supported
Hypothesis 10a	Modern organizational policy will positively relate to accounting information value orientation.	Not Supported
Hypothesis 10b	Modern organizational policy will positively relate to accounting information objectivity capability.	Supported
Hypothesis 10c	Modern organizational policy will positively relate to accounting information usefulness focus.	Supported



Table 16 Summary of the Results of Hypotheses Testing (continued)

Hypotheses	Description of Hypothesized Relationships	Results
Hypothesis 10e	Modern organizational policy will positively relate to accounting information function implementation.	Supported
Hypothesis 11a	Best accounting system will positively relate to accounting information value orientation.	Not Supported
Hypothesis 11b	Best accounting system will positively relate to accounting information objectivity capability.	Not Supported
Hypothesis 11c	Best accounting system will positively relate to accounting information usefulness focus.	Supported
Hypothesis 11d	Best accounting system will positively relate to accounting information reliability emphasis.	Not Supported
Hypothesis 11e	Best accounting system will positively relate to accounting information function implementation.	Not Supported
Hypothesis 12a	IT resource readiness will positively relate to accounting information value orientation.	Not Supported
Hypothesis 12b	IT resource readiness will positively relate to accounting information objectivity capability.	Not Supported
Hypothesis 12c	IT resource readiness will positively relate to accounting information usefulness focus.	Not Supported
Hypothesis 12d	IT resource readiness will positively relate to accounting information reliability emphasis.	Not Supported
Hypothesis 12e	IT resource readiness will positively relate to accounting information function implementation.	Supported
Hypothesis 13a	Accounting employee competency will positively relate to accounting information value orientation.	Supported
Hypothesis 13b	Accounting employee competency will positively relate to accounting information objectivity capability.	Supported
Hypothesis 13c	Accounting employee competency will positively relate to accounting information usefulness focus.	Not Supported



Table 16 Summary of the Results of Hypotheses Testing (continued)

Hypotheses	Description of Hypothesized Relationships	Results
Hypothesis 13d	Accounting employee competency will positively relate to accounting information reliability emphasis.	Supported
Hypothesis 13e	Accounting employee competency will positively relate to accounting information function implementation.	Not Supported
Hypothesis 14a	Competitive environment pressure will positively relate to accounting information value orientation.	Not Supported
Hypothesis 14b	Competitive environment pressure will positively relate to accounting information objectivity capability.	Supported
Hypothesis 14c	Competitive environment pressure will positively relate to accounting information usefulness focus.	Supported
Hypothesis 14d	Competitive environment pressure will positively relate to accounting information reliability emphasis.	Not Supported
Hypothesis 14e	Competitive environment pressure will positively relate to accounting information function implementation.	Supported
Hypothesis 15a	Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information value orientation.	Not Supported
Hypothesis 15b	Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information objectivity capability.	Not Supported
Hypothesis 15c	Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information usefulness focus.	Not Supported



Table 16 Summary of the Results of Hypotheses Testing (continued)

Hypotheses	Description of Hypothesized Relationships	Results
Hypothesis 15d	Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information reliability emphasis.	Not Supported
Hypothesis 15e	Continuous organizational learning will positively moderate the relationships between modern organizational policy and accounting information function implementation.	Not Supported
Hypothesis 16a	Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information value orientation.	Not Supported
Hypothesis 16b	Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information objectivity capability.	Supported
Hypothesis 16c	Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information usefulness focus.	Not Supported
Hypothesis 16d	Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information reliability emphasis.	Not Supported
Hypothesis 16e	Continuous organizational learning will positively moderate the relationships between best accounting system and accounting information function implementation.	Not Supported
Hypothesis 17a	Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information value orientation.	Not Supported



Table 16 Summary of the Results of Hypotheses Testing (continued)

Hypotheses	Description of Hypothesized Relationships	Results
Hypothesis 17b	Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information objectivity capability.	Not Supported
Hypothesis 17c	Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information usefulness focus.	Not Supported
Hypothesis 17d	Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information reliability emphasis.	Not Supported
Hypothesis 17e	Continuous organizational learning will positively moderate the relationships between IT resource readiness and accounting information function implementation.	Not Supported
Hypothesis 18a	Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information value orientation.	Not Supported
Hypothesis 18b	Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information objectivity capability.	Supported
Hypothesis 18c	Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information usefulness focus.	Not Supported



Table 16 Summary of the Results of Hypotheses Testing (continued)

Hypotheses	Description of Hypothesized Relationships	Results
Hypothesis 18d	Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information reliability emphasis.	Not Supported
Hypothesis 18e	Continuous organizational learning will positively moderate the relationships between accounting employee competency and accounting information function implementation.	Not Supported
Hypothesis 19a	Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information value orientation.	Not Supported
Hypothesis 19b	Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information objectivity capability.	Not Supported
Hypothesis 19c	Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information usefulness focus.	Not Supported
Hypothesis 19d	Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information reliability emphasis.	Not Supported
Hypothesis 19e	Continuous organizational learning will positively moderate the relationships between competitive environment pressure and accounting information function implementation.	Supported



CHAPTER V

CONCLUSION

The discussion in the previous chapter involves respondent characteristics, descriptive statistics, correlation analysis and hypotheses testing and results. This chapter aims to explain an overview of all findings, comprising with summary of the findings and hypothesis testing, theoretical and managerial contributions and a discussion of the research and directions for future research.

Summary of Results

This research investigates the relationships among the SAIQ, decision making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success and firm survival of auto parts business in the Thailand. The results suggest that dimensions of the SAIQ are comprised with accounting information value orientation, accounting information objectivity capability, accounting information usefulness, accounting information reliability emphasis and accounting information function implementation. Through the media, which has an effect on the SAIQ, decision making excellence, operational competitive advantage, organizational goal achievement, sustainable firm success? Simultaneously, modern organizational policy, best accounting system, IT resource readiness, accounting employee competency and competitive environment pressure are determined as the antecedents of the SAIQ. In addition, continuous organizational learning is designed to moderate the relationships among the antecedents and each of five dimensions of the SAIQ.

The research question is “how does strategic accounting information quality influence firm survival?” In descriptions, there are six particular research questions as follow.

1. How does each dimension of strategic accounting information quality (accounting information value orientation, accounting information objectivity capability, accounting information usefulness, accounting information reliability emphasis, and accounting information function implementation) have an influence



on decision-making excellence, operational competitive advantage and organizational goal achievement?

2. How does decision-making excellence affect operational competitive advantage and organizational goal achievement?

3. How do decision-making excellence, operational competitive advantage and organizational goal achievement have an influence on sustainable firm success?

4. How does sustainable firm success have an influence on firm survival?

5. How do modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency, and competitive environment pressure have an impact on each of five dimensions of strategic accounting information quality?

6. How does continuous organizational learning moderate the influences of modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency, and competitive environment pressure on each dimension of strategic accounting information quality?

For this research, two theories were integrated in explaining the relationship between variables and phenomena that were found in the research, including the resource-based view theory of the firm and the contingency theory. According to job characteristics for production of auto parts, an order format is specified. The production process is complex. It is necessary to use high-accounting information quality for planning and costs production analysis for decision-making to operate precisely. Standards are set and followed to establish quality of auto parts production. The population sample of this research is provided by the Thai Auto Parts Manufacturers Association, accessed on March 14, 2016. For the data collection, the self-administrated questionnaire was employed to gather the data. Thus, all 619 questionnaires were sent to accounting executives, who were chosen as the key informants of Thai auto parts businesses. There were 189 mail survey returned to the researcher. There were 165 mail surveys usable. It can be calculated as 27.68 percent of responding rate. Furthermore, the research instrument was developed from early research and literature reviews. All measures of the scale are appropriately considered for further analysis and are accepted for validity and reliability via a pre-test. Multiple regression analysis used was applied to hypothesis testing.



In this study, the research question demonstrates that accounting information reliability emphasis (AIR) and accounting information function implementation (AIF) indicated positive relationships with operational competitive advantage (OCA) and organizational goal achievement (OGA). Unexpectedly, accounting information function implementation (AIF) was not positive with decision-making excellence (DME). Interestingly, accounting information objectivity capability (AIO) has a positive relationship with operational competitive advantage (OCA) but decision-making excellence (DME) and organizational goal achievement (OGA) do not.

However, accounting information value orientation (AIV) and accounting information usefulness focus (AIU) did not have a positive relationship with its consequences based on hypotheses 1 and 3 are not supported. Thus, the relationships among each dimension of strategic accounting information quality and its consequences, based on hypotheses 2, 5 are partially supported. Except for accounting information reliability emphasis (AIR) is fully supported of hypothesis 4.

Additionally, the relationships among decision-making excellence (DME), operational competitive advantage (OCA), organizational goal achievement (OGA) and sustainability firm success (SFS) are positive relationship with firm survival (FMS). Therefore, the relationships among its consequences and firm survival (FMS), depend on hypothesis 6 to 9 are fully supported.

In terms of the relationships among the antecedents and strategic accounting information quality, the findings presented that modern organizational policy (MOP) and competitive environment pressure (CEP) have a significant positive effect on accounting information objectivity capability (AIO), accounting information usefulness focus (AIU), accounting information reliability emphasis (AIR) and accounting information function implementation (AIF). But competitive environment pressure (CEP) is not accounting information reliability emphasis (AIR). However, modern organizational policy (MOP) and competitive environment pressure (CEP) did not have significant and positive effect on accounting information value orientation (AIV). In term of the best accounting system (BAS), it shows a significant positive effect on accounting information usefulness focus (AIU). In the part of IT, resource readiness (ITR) has a significant positive effect on accounting information function implementation (AIF). In addition, accounting employee competency (AEC) has a



significant positive effect on accounting information value orientation (AIV), accounting information objectivity capability (AIO) and accounting information reliability emphasis (AIR). Thus, hypotheses 10 to 14 are partially supported.

Likewise, the moderating role of continuous organizational learning has shown a significant moderating effect on the relationships among the best accounting system (BAS) and accounting information objectivity capability (AIO). Unexpectedly, the result has shown a significant and negative moderating, which has an effect on the relationships among accounting employee competency (AEC). In the part of competitive environment pressure (CEP) has shown a significant and positive moderating effect on the relationships among accounting information function implementation (AIF). Attractively, modern organizational policy (MOP) and IT resource readiness (ITR) did not have significant and positive effect on all dimensions of the SAIQ. Therefore, hypotheses 15 to 19 are partially supported.

In conclusion, it is clearly the SAIQ, especially accounting information objectivity capability (AIO), accounting information reliability emphasis (AIR) and accounting information function implementation (AIF) that is an important for firm survival. Moreover, strategic accounting information quality lead to intensification in decision-making excellence (DME), operational competitive advantage (OCA), organizational goal achievement (OGA), sustainability firm success (SFS), and firm survival (FMS).

Furthermore, modern organizational policy (MOP), accounting employee competency (AEC), and competitive environment pressure (CEP) are three of the most important factors that determine the SAIQ. Consequently, in summary of all research questions and results is included in Table 17 and Figure 11 as follow.



Table 17 A Summary of All Hypotheses Testing Results

Research Questions	Hypotheses	Results	Conclusion
(1) How does each dimension of strategic accounting information quality have an influence on decision-making excellence, operational competitive advantage, and organizational goal achievement?	1-5a 1-5b 1-5c	- Accounting information objectivity capability has a positive relationship with only operational competitive advantage. - Accounting information reliability emphasis has the positive relationships with decision-making excellence, operational competitive advantage, and organizational goal achievement. - Accounting information function implementation has the positive relationships with all of its consequences but decision-making excellence does not.	Partially supported
(2) How does decision-making excellence affect operational competitive advantage and organizational goal achievement?	6a and 6b	- Decision-making excellence has a significant positive effect on operational competitive advantage and organizational goal achievement.	Fully Supported



Table 17 A Summary of All Hypotheses Testing Results (continued)

Research Questions	Hypotheses	Results	Conclusion
(3) How do decision-making excellence, operational competitive advantage, and organizational goal achievement have an influence on sustainable firm success?	6c, 7, and 8	<ul style="list-style-type: none"> - Decision-making excellence, operational competitive advantage, and organizational goal achievement have a significant positive effect on firm sustainable success. - Operational competitive advantage has a significant positive effect on sustainable firm success. - Organizational goal achievement has a significant positive effect on sustainable firm success. 	Fully supported
(4) How does sustainable firm success have an influence on firm survival?	9	- Sustainable firm success has a significant positive effect on firm survival.	Fully Supported



Table 17 A Summary of All Hypotheses Testing Results (continued)

Research Questions	Hypotheses	Results	Conclusion
(5) How do modern organizational policy, best accounting system, IT resource readiness, accounting employee competency, and competitive environment pressure have an impact on each of five dimensions of strategic accounting information quality?	10 (a - e) 11 (a - e)	- Modern organizational policy and competitive environment pressure have a significant positive effect on accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis, and accounting information function implementation, while competitive environment pressure not accounting information reliability emphasis. - Best accounting system has a significant positive effect on accounting information usefulness focus.	Partially Supported



Table 17 A Summary of All Hypotheses Testing Results (continued)

Research Questions	Hypotheses	Results	Conclusion
	12 (a - e) 13 (a - e) 14 a - e)	- IT resource readiness has a significant positive effect on accounting information function implementation. - Accounting employee competency has a significant positive effect on accounting information value orientation, accounting information objectivity capability, and accounting information reliability emphasis. - Competitive environment pressure has a significant positive effect on accounting information objectivity capability and accounting information usefulness focus.	Partially Supported

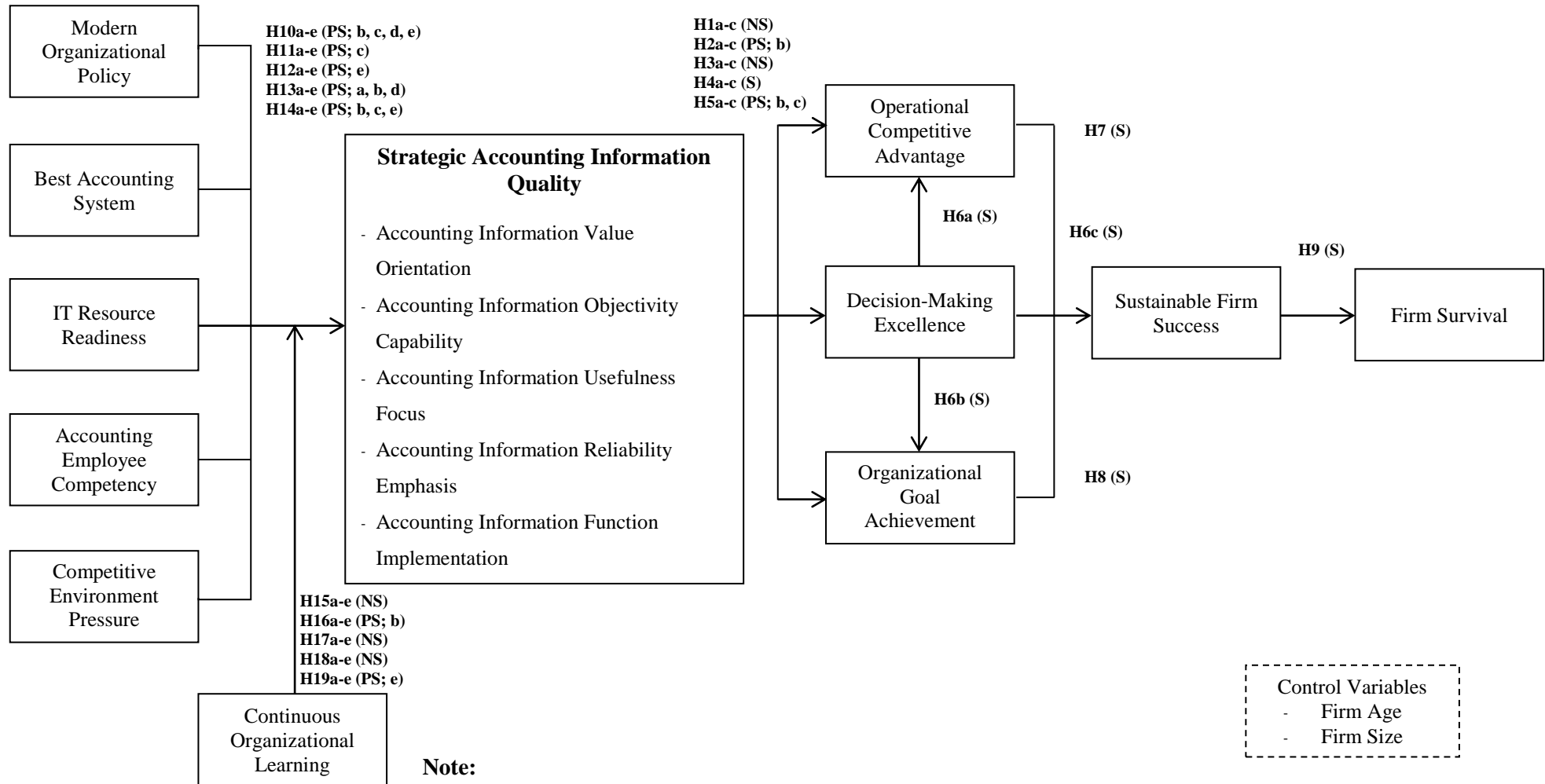


Table 17 A Summary of All Hypotheses Testing Results (continued)

Research Questions	Hypotheses	Results	Conclusion
(6) How does continuous organizational learning moderate the influences of modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency, and competitive environment pressure on each dimension of strategic accounting information quality?	15 (a - e) 16 (a - e) 17 (a - e) 18 (a - e) 19 (a - e)	- Continuous organizational learning moderates the relationships among best accounting system, competitive environment pressure, accounting information objectivity capability, and accounting information function implementation.	Partially supported



Figure 11 A Summary of Hypothesis Testing Results



Note:
 (S) = Hypotheses Supported
 (PS) = Hypotheses Partial Supported and supported hypotheses are shown in parentheses
 (NS) = Hypotheses Not Supported

Theoretical and Managerial Contributions

Theoretical Contribution

This research aims to investigate the relationships among the SAIQ, decision-making excellence, operational competitive advantage, and organizational goal achievement, sustainable firm success, and firm survival combination with the antecedent variables and the moderating effects as indicated in Figure 1.

The main theoretical contribution associate with conceptualizing the comprehensive standpoint of the SAIQ as a multidimensional construct, which are newly developed constructs and dimensions, differentiating from prior accounting information quality literature. The processes of explain thoroughly the linkage of the conceptual framework by applying two theories comprise of the RBV theory and the contingency theories. The empirical research in this research can explain theories associated of firm achieve and attains its goals and maintains its sustained competitive advantage and predominate operational of firm environment the nature of the SAIQ for future investigation. In consequence of recommends for these researches consist of three theoretical contributions to the SAIQ base on literature as listed below:

Firstly, according the perspective of the RBV theory it is considered the SAIQ as resource which five dimensions of strategic accounting information quality (SAIQ) consist of accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis, and accounting information function implementation with including valuable, rarity, inimitable, and non - substitution, which advantage of this ability remain sustainable by goals achievement and more performance. From research in the past, the RBV indicates that perspective of implementing the strategy of the competition from with considered about the results. It is considered to be a source of competitive advantage. The resources are internal factors of the organization. Therefore, internal factors can explain the differences of the results with operations for each organization when confronted with intense the competitive situation and able to successfully, sustainable and strong. In especially, this research that the SAIQ in the context of auto parts businesses in Thailand components in a highly competitive business. It is a clear picture that is reflected important of the SAIQ impact on the organizational operating



very much because the accounting executive can provide useful information for planning and timely to decision-making. It can help increase understanding and capabilities with the organization as well as the competitive advantage of businesses in the long run.

Secondly, the majority of previous research involved with study of technological information, accounting information, and accounting information system. It is can be explained for different perspectives about direct strategic accounting information quality (SAIQ) and previous accounting research with the RBV theory somewhat limited. In particularly, the research in the past several accounting still applied the RBV theory which in the research accounting views that organization's resource is the concentration of the accounting information quality received by the RBV theory. Thus, the result found that the RBV theory can explain the success achieved in many accountings. This research fills up the gap leads to opportunity of organizational sustainable competitive advantages in the long term of business.

Lastly, this research expands to the knowledge and understanding for applying to the RBV theory and the contingency theory with the SAIQ. The results can help to confirm previous research found that the SAIQ are beneficial to the economic decisions of accounting executive. The businesses that have the SAIQ will affect the effectiveness of the decisions of the business accounting executive. In addition, these results can help to confirm the contingency theory and the RBV theory is the resource of business. The results of this research found that especially as business that have the SAIQ consists of accounting information value orientation, accounting information objectivity capability, accounting information usefulness focus, accounting information reliability emphasis, and accounting information function implementation. It helps make for decision-making analysis, strategic planning to best alternative decision-making, based on appropriate situation and improve operational more efficiency.

Managerial Contribution

This research aspires to privilege accounting executive, who has the most comprehensive knowledgeable and understandable concerning accounting procedures. Particularly, in a high-tech industry, as in auto parts businesses, firms are forced to improve and develop strategic management including strategic planning, management



that can provide in-depth analysis accounting information with complex operations accurately, timely on decisions quality. Therefore, the administration is powerful source of competitive advantage and firm survival of auto parts businesses.

Firstly, organizational executives underline on accounting information reliability emphasis because it is an important factor for decision-making excellence, operational competitive advantage, and organizational goal achievement to enhance firm success and survival. Therefore, firm should support to make accounting information reliability emphasis which it can help data applications and present of financial statements accuracy, complete, and credibility source leads to alternatives best decision-making for operational administration which more benefits and quality superior to firms efficiently. In addition, executives must consider relating factors that influence reliability in term of strategic accounting information quality. Particularly, modern organizational policy is internal factor which is very important role of executives because roadmap administration clarity and in accordance with the situations which obtains correct and complete information to make it attain operational goal in accordance with its plan more effectively.

Secondly, accounting information value orientation and accounting information usefulness focus are important factors for organizational performance. However, in the context of auto parts business in Thailand, there is rapid change in a product life cycle. In the past, accounting information might not be sufficient decision making. Therefore, executive must consider changes, which occur in business environment such as manufacturing performance and marketing trends. The organizations should gain valuable accounting information that can be exactly applicable.

Limitations

Firstly, 165 questionnaires were responded from the research sample group. It is considered as a small sample for variable measurement. There were 16 variables because data collection was gathered during a period of declining economic environment both in domestic market and exporting market. Therefore, there were new open manufacturers and closed down the business during the year to adjust themselves to new business changes. The result shows that there is a possibility of



statistic influences, which indicates that the assumption was not satisfied (The Office of Industrial Economics, 2016).

Secondly, in generally this key information plays an important role of the results of data analysis if responses were not key information although it is a good question, but could not get a good answer. Especially, accountants or accounting supervisors who may not understand organizational strategies well and it obtains insufficiently and does not comprehensive data. This can cause errors, lack of reliable and accuracy of the research results.

Thirdly, there were 24 mail surveys which unreturned is estimated fifty-four percent by it is both businesses were closed down and business addresses were changed in the database list of the Thai Auto Parts Manufacturers Association. The sample may also be a key answer to increase support of these hypotheses when the questionnaires returned. Owing to the fact that the domestic political problem has covered It is unlikely to business drivers for continuous operation under environmental conditions beyond its control. At the same time, for various businesses may suffer problems respecting exporting, manufacturing process as well as product life cycle. For that reason, many businesses which shut down and a new addresses changed are indicated that the evidence to support of a various number of mail.

Finally, this characteristic of auto parts businesses in Thailand may not be appropriate for firm size measurement by operational capital. Because, some firms in the context of auto parts businesses in Thailand the majority actual conditions of its business may have operational capital less than total business asset. Thus, operational capital is not able to explain firm size really, which may be causing uncertainty of measurement for firm size of this research.

Future Research Directions

Firstly, future research may use other sampling populations, which are different in styles and characteristics to compare the results. In order to gain credibility more research and confirmed the generalizability of research.

Secondly, there should be more study involving data collection technique concerning with in-depth interviews with a group of top management and executives,



who are key informants. This research focuses on quantitative because the research was related with statistic information and there are limitations on social issues representations. Therefore, there should be in-depth interview involving with important issues such as organizational existence management, which influences a clear framework to support more research reliability. This will enhance a hold framework, organizational problems and capability of improving SAIQ in the further research.

Thirdly, in this research some of variable were developed as a new scale by indicating from literature reviews, including a new definition of each variable. Therefore, in the future research, there should be new variable development and investigation by applying with different research approaches such as focus group interview with executive. In-depth interview is conducted to confirm and to measure accuracy of each variable and their relationships, which were represented in this research models.

Fourthly, influences from research variables are continuous organizational learning. It has an effect on relationships between antecedent variable and dimension of SAIQ. It is less support. Therefore, there should be more variables to increase relationships between variables in a conceptual model.

Fifthly, all hypotheses in this research were not supported and it has a negative influence. There should have hypotheses exanimated for the future research in order to obtain a beneficial result.

Sixthly, the construction of this research is developed as a new scale construction. Although it was developed from literature review and a definition of each construct. However, from literature review indicates that there is no research support accounting information. Interpretation and implementation should be careful.

Finally, total business asset has an importance and effect on the operational of the organization as well as this variable is significantly and positively related to the results of the research. Thus, in the context of auto parts businesses in Thailand should consider total business asset as control variable for the future research.



BIBLIOGRAPHY



BIBLIOGRAPHY

- Aaker, D. A., Kumar, V. and Day, G. S. (2001). *Marketing Research*. 7th ed. New York: John Wiley and Son.
- Ahmed, M. T. and Omotunde, H. (2012). Theories and strategies of good decision-making. *International Journal of Scientific and Technology Research*, 1(10), 51-54.
- Ajibolade, S. O., Arowomole, S. S. A. and Ojilutu, R. K. (2010). Management accounting systems, perceived environmental uncertainty and companies' performance in Nigeria. *International Journal of Academic Research*, 2(1), 195-200.
- Al-Dalabeeh, A. E. R. and Al-Zeaud, H. A. (2012). Accounting information systems and their role in the measurement and cost thriving in public shareholding industrial companies in Jordan. *International Journal of Business and management*, 7(12), 97.
- Alenezi, H. and Tarhini, A. (2015). Investigating the strategic relationship between information quality and e-government benefits: A literature review. *International Review of Social Science and Humanities*, 9(1), 33-50.
- Alexander, J. E. and Tate, M. A. (1999). *Web Wisdom: How to Evaluate and Create Information Quality on the Web*. Mahwah: Erlbaum.
- Al-Hakim, L. (2007). Information quality factors affecting innovation process. *International Journal of Information Quality*, 1(2), 162-176.
- Ali, B. J., Omar, W. A. W. and Bakar, R. (2016). Accounting information system (AIS) and organizational performance: Moderating effect of organizational culture. *International Journal of Economics, Commerce and Management*, 4(4), 138-158.
- Alshibly, H. H., Louzi, M. B. and Al-Kaied, N. (2014). The relationship between Information quality and organization strategic benefit: An applied study on commercial banks. *Information and Knowledge Management*, 3(4), 22-36.
- Al-Swidi, A. K. and Shahzad, A. (2014). The business competitiveness of Thailand in the ASEAN region. *Business and Economic Research*, 4(1), 48-69.
- Altamuro, J. and Beatty, A., (2010). How does internal control regulation affect financial reporting. *Journal of Accounting and Economics*, 49(1), 58-74.



- Al-Tarawneh, H. A. (2012). The main factors beyond decision-making. *Journal of Management Research*, 4(1), 1-23.
- Altiok, P. (2011). Applicable vision, mission and the effects of strategic management on crisis resolve. *Procedia -Social and Behavioral Sciences*, 24, 61-71.
- Al-Zhrani, S. (2010). Management information systems role in decision-making during crises: Case study. *Journal of Computer Science*, 6(11), 1247-1251.
- Appiah, K. O., Agyemang, F., Agyei, Y. F. R., Nketiah, S. and Mensah, B. J. (2014). Computerised accounting information systems: Lessons in state-owned enterprise in developing economies. *Journal of Finance and Management in Public Services*, 12(1), 1-24.
- Armstrong, J. S. and Overton, T. S. (1977). Estimating non-response bias in mail surveys. *Journal of Marketing Research*, 14(3), 396-402.
- Atuahene-Gima, K., Slater, S. F. and Olson, E. M. (2005). The contingent value of responsive and proactive market orientations for new product program performance. *Journal of Product Innovation Management*, 22(6), 464-482.
- Auh, S. and Menguc, B. (2005). Top management team diversity and innovativeness: The moderating role of interfunctional coordination. *Industrial Marketing Management*. 34(3), 249-261.
- Aulakh, P. S., Kotabe, M. and Teegen, H. (2000). Export strategies and performance of firms from emerging economies: Evidence from Brazil, Chile, and Mexico. *Academy of Management Journal*, 43(3), 342-361.
- Awwad, A. S., Al-Khattab, A. A. and Anchor, J. R. (2013). Competitive priorities and competitive advantage in Jordanian manufacturing. *Journal of Service Science and Management*, 6, 69-79.
- Baird, K., Harrison, G. and Reeve, R. (2007). Success of activity management practices: The influence of organization and cultural factors. *Accounting and Finance*, 47, 47-67.
- Baltzan, P. (2012). *Business Driven Information Systems*. 3rd ed. New York: McGraw Hill.
- Barney, J. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 7(1), 771-792.
- Benito, J. G. and Benito, O. G. (2010). A study of determinant factors of stakeholder environmental pressure perceived by industrial companies. *Business Strategy and the Environment*, 19, 164-181.



- Beydokhti, A. T., Ranjbar, M. H. and Loo, S. G. G. (2014). A study on the effect of voluntary disclosure of information on information content of earnings per share and its book value in listed companies at Tehran Stock Exchange. *Academic Journal of Accounting and Economic Researches*, 3(1), 18-24.
- Bharati, P. and Chaudhury, A. (2015). Product customization on the web: An empirical study of factors impacting choice board user satisfaction. Bharati, P. and Chaudhury, A. (2006). Product customization on the web: An empirical study of factors impacting choice board user satisfaction. *Information Resources Management Journal*, 19(2), 69-81.
- Bickel, J. E. (2008). The relationship between perfect and imperfect information in a two-action risk-sensitive problem, *Decision Analysis*. 5(3), 116-128.
- Bipp, T. and Dam, K. V. (2014). Extending hierarchical achievement motivation models: The role of motivational needs for achievement goals and academic performance. *Personality and Individual Differences*, 64, 157-162.
- Boal, K. B. and Schultz, P. L. (2007). Storytelling, time, and evolution: The role of strategic leadership in complex adaptive systems. *Leadership Quarterly*, 18(4), 411-428.
- Bonson, E., Cortijo, V. and Escobar, T. (2009). Towards the global adoption of XBRL using international financial reporting standards (IFRS). *International Journal of Accounting Information Systems*, 10(1), 46-60.
- Borthick, A. F., Jones, D. R. and Wakai, S. (2003). Designing learning experiences within learners' zones of proximal development (ZPDs): Enabling collaborative learning on-site and on-line. *Journal of Information Systems*, 17(1), 107-134.
- Bowen, G. and Bowen, D. (2014). Strategy formulation and uncertainty in environments. *Journal of Business and Economics*, 5(12), 2315-2326.
- Bradford, M. and Florin, J. (2003). Examining the role of innovation diffusion factors on the implementation success of enterprise resource planning systems. *International journal of Accounting Information Systems*, 4, 205-25.
- Bratvold, B. R., Bickel, E. J. and Lohne, P. H. (2009). Value of information in the oil and gas industry: Past, present, and future. *Society of Petroleum Engineers*, 12(4), 630-638.



- Brown, E. R. (2008). *Integrated Financial Management Information Systems*. New York: The Louis Berger Group, Inc.
- Bukenya, M. (2014). Quality of accounting information and financial performance of Uganda's public sector. *American Journal of Research Communication*, 2(5), 183-203.
- Bullon, L. A. (2009). Competitive advantage of operational and dynamic information technology capabilities. *Journal of Centrum Cathedra*, 2(1), 86-107.
- Bunnoon, P. and Ussahawanitchakit, P. (2012). Profit planning efficiency, goal achievement and firm success: Evidence from canned foods businesses in Thailand. *Journal of International Business and Economics*, 12(4), 1-16.
- Bushee, B. J., Core, J. E., Guay, W. and Hamm, S. J. (2010). The role of the business press as an information intermediary. *Journal of Accounting Research*, 48(1), 1-19.
- Butterman, G., Germain, R. and Iyer, K. N. S. (2008). Contingency theory fit as gestalts: An application to supply chain management. *Transportation Research Part E* 44, 955-969.
- Cader, H. A. and Leatherman, J. C. (2011). Small business survival and sample selection bias. *Small Business Economics*, 37(2), 155-165.
- Cadez, S. and Guilding, C. (2008). An exploratory investigation of an integrated contingency model of strategic management accounting. *Accounting, Organizations and Society*, 33, 836-863.
- Caglio, A. and Ditillo, A. (2008). A review and discussion of management control in inter-firm relationship: Achievements and future directions. *Accounting, Organizations and Society*, 33, 865-898.
- Cha, S. E. and Edmondson, A. C. (2006). When values backfire: Leadership, attribution, and disenchantment in a values-driven organization. *Leadership Quarterly*, 17, 57-78.
- Chaikambang, C., Ussahawanitchakit, P. and Boonlua, S. (2012). Strategic cost management and goal achievement: Evidence from food businesses in Thailand. *International Journal of Business Strategy*, 12(4), 1-27.
- Chang, M. K., Cheung, W., Cheng, C. H. and Yeung, J. H. Y. (2008). Understanding ERP system adoption from the user's perspective. *International Journal of Production Economics*, 113(2), 928-942.



- Chang, S. C. and Lee, M. S. (2007). A study on relationship among leadership, organizational culture, the operation of learning organization and employees' job satisfaction. *Learning Organization*, 14 (2), 155-185.
- Chen, F., Hope, O. K., Li, Q. and Wang, X. (2011). Financial reporting quality and investment efficiency of private firms in emerging markets. *The Accounting Review*, 86 (4), 1255-1288.
- Chong, V. K. and Rundus, M. J. (2004). Total quality management, market competition and organizational performance. *The British Accounting Review*, 36(2), 155-172.
- Chu, M. (2007). Microfinance: Business, profitability, and creation of social value. In Rangan, V. K., Quelch, J. A., Herrero, G. and B. Barton (Eds.), *Business Solutions for the Global Poor: Creating Social and Economic Value*: 309-320. San Francisco: Jossey-Bass.
- Churchill, G. A. Jr. (1979). A Paradigm for developing better measures of marketing constructs. *Journal of Marketing Research*, 16 (February), 64-73.
- Cinca, C. S., Callen, Y. F. and Molinero, C. M. (2005). Measuring DEA efficiency in internet companies. *Decision Support Systems*, 38, 557-573.
- Cinquini, L. and Tenucci A. (2008). Is the adoption of strategic management accounting techniques really “Strategy-Driven”? evidence from a survey. *Munich Personal Research Papers in Economics*, 1189(29), 1-27.
- Claycomb, C., Iyer, K. and Germain, R. (2005). Predicting the level of b2b e-commerce in industrial organizations. *Industrial Marketing Management*, 34(3), 221-234.
- Coad, A., Segarra, A. and Teruel, M. (2013). Like milk or wine: Does firm performance improve with age? *Structural Change and Economic Dynamics*, 24, 173-189.
- Cojocaru, C. and Starparu, L. (2013). Business management information sizing in the administration of credit institutions. *Economy Transdisciplinarity Cognition*, 16(2), 71-74.
- Courtis, J. (2005). Readability of annual reports: Western versus Asian evidence. accounting. *Auditing and Accountability Journal*, 8(2), 4-17.
- Cretu, D. and Iova, R. A. (2011). The interdependence functions of managerial accounting. *Scientific Papers Series Management, Economic Engineering in Agriculture and Rural Development*, 11(2), 48-51.



- Curado, C. (2006). Organizational learning and organizational design. *The Learning Organization*, 13(1), 25-48.
- Delmotte, J. and Sels, L. (2008). HR outsourcing: Threat or opportunity? *Personnel Review*, 37(5), 543-563.
- De Villiers, R. (2010). The incorporation of soft skills into accounting curricula: preparing accounting graduates for their unpredictable futures. *Meditari Accountancy Research*, 18(2), 1-22.
- Dick, S., Schenker, A., Pedrycz, W. and Kandel, A. (2007). Regranulation: A granular algorithm enabling communication between granular worlds. *Information Sciences*, 177(2), 408-435.
- Ditkaew, N. and Ussahawanitchakit, P. (2010). Success of ERP implementation in Thai industrial firms: An empirical research of its antecedents and consequences. *Journal of Academy of Business and Economics*, 10(1), 1-23.
- Doshi, P. (2012). Decision-making in complex multi agent contexts: A tale of two frameworks, *AI Magazine*. 82-95.
- Dowling, G. R. (2001). *Create Corporate Reputation: Identity, Image and Performance*. Oxford University Press. New York.
- Eccles, R. G., Ioannou, I. and Serafeim, G. (2014). The impact of corporate sustainability on organizational processes and performance. *Management Science*, 60(11), 2835-2857.
- Edmunds, A. and Morris, A. (2000). The problem of information overload in business organizations: A review of the literature. *International Journal Of Information Management*, 20(1), 17-28.
- Eierle, B. and Schultze, W. (2013). The role of management as a user of accounting information: Implications for standard setting. *Journal of Accounting and Management Information Systems*, 12(2), 155-189.
- El-Dalabeeh, A. E. kh. and ALshbiel, S. O. (2012). The role of computerized accounting information systems in reducing the costs of medical services at king Abdullah university hospital. *Interdisciplinary Journal of Contemporary Research in Business*, 4(6), 893-900.



- Elliot, A. J. and Murayama, K. (2008). On the measurement of achievement goals: Critique, illustration, and application. *Journal of Educational Psychology*, 100, 613-628.
- Elliott, K., Meng, G. and Hall, M. (2012). The influence of technology readiness on the evaluation of self-service technology attributes and resulting attitude toward technology usage. *Services Marketing Quarterly*, 33 (4), 311-329.
- Ewama, J. L. (2003). The impact of the auditor general's controls on the management of public finances. Makerere university business school. *Materials Research Bulletin*, July-Dec. 2003. 17-31.
- Ewert, R. and Wagenhofer A. (2005). Economic effects of tightening accounting standards to restrict earnings management. *The Accounting Review*, 80, 1101-1124.
- Felin, T. and Hesterly, W. S. (2007). The knowledge-based view, nested heterogeneity, and new value creation: Philosophical considerations on the locus of knowledge. *Academy of Management Review*, 32, 195-218.
- Fiedler, F. E. (1967). *A Theory of Leadership Effectiveness*. New York: McGraw-Hill.
- Finucane, M. L., Mertz, C. K., Slovic, P. and Schmidt, E. S. (2005). Task complexity and older adults' decision-making competence. *Psychology and Aging*, 20(1), 71-84.
- Fitriati, A. and Mulyani, S. (2015). Factors that affect accounting information system success and its implication on accounting information quality. *Asian Journal of Information Technology*, 14(5), 154-161.
- Fitrios, R. (2016). Factors that influence accounting information system implementation and accounting information quality system implementation and accounting information quality. *International Journal of Scientific and Technology Research*, 5(4), 192-198.
- Fuchs, L. S., Fuchs, D., Eaton, S. and Hamlett, C. L. (2000). Relation between readings fluency and reading comprehension as a function of silent versus oral reading mode. *Unpublished Data*, 5, 239-256.
- Ge, M. and Helfert, M. (2006). A framework to assess decision quality using information quality dimensions. *International Conference on Information Quality*. 455-466.



- Gelinas, U. and Dull, R. B. (2012). *Accounting Information Systems*. 9th ed. South Western Cengage Learning. 5191 Natorp Boulevard Mason, USA. 19.
- Gelman, I. A. (2010). Setting priorities for data accuracy improvement in satisficing decision-making scenarios: A guiding theory. *Decision Support System*, 48, 507-520.
- Gerdin, J. and Greve, J. (2008). The appropriateness of statistical methods for testing contingency hypotheses in management accounting research. *Accounting, Organizations and Society*, 33, 995-1009.
- Gheorghe, D. (2012). The accounting information quality concept. *Economics, Management and Financial Markets*, 7(4), 326.
- Gichoya, D. (2005). Factors affecting the successful implementation of ICT projects in government. *The Electronic Journal of E-Government*. 3(4), 175-184.
- Gooderham, P. N., Tobiassen, A., Dowing, E. and Nordhaug, O. (2004). Accountants as sources of business advice for small firms. *International Small Business Journal*, 22(1), 5-22.
- Griffith II, R. E. (2009). *Information Security: A Study of Decision-making Factors*. (Doctoral dissertation, Capella University).
- Haag S., Baltzan P. and Phillips, A. (2006). *Business Driven Technology*. New York: McGraw-Hill Irwin.
- Ha, N. M. (2013). The effect of firm's growth on firm survival in Vietnam. *International Business Research*. 6(5), 142-157.
- Habib, A., Hossain, M. and Jiang, H-Y. (2011). Environmental uncertainty and the market pricing of earnings smoothness. *Advances in Accounting*, 27(2), 256-265.
- Hair, J. F. Jr., Black, W. C., Babin B. J., Anderson, R. E. and Tatham, R.L. (2010) *Multivariate Data Analysis*. 6th ed. New Jersey: Pearson Education International.
- Halabi, A., Kazi, A., Dang, V. and Samy, M. (2006). Corporate social responsibility. *Monash Business Review*, 12(3), 22-25.
- Harash, E., Al-Timim, S. and Radhi A. H. (2014). The influence of accounting information systems (AIS) on performance of small and medium enterprises (SMEs) in Iraq. *Journal of Business and Management*, 3(4), 48-57.



- Harzallah, M. and Vernadat, F. (2002). IT-based competency modelling and management: From theory to practice. *Enterprise Engineering and Operations. Computers in Industry*, 48, 157-179.
- Haug, A., Pedersen, A. and Arlbjorn, J. S. (2009). A classification model of ERP system data quality. *Industrial Management and Data Systems*, 109(8), 1053-1068.
- Heinrich, B. and Hristova, D. (2016). A quantitative approach for modelling the influence of currency of information on decision-making under uncertainty. *Journal of Decision Systems*, 25(1), 16-41.
- Heinrich, B. and Klier, M. (2011). Assessing data currency a probabilistic approach. *Journal of Information Science*, 37, 86-100.
- Hillier, F. S. and Liberman, G. J. (2005). *Introduction to Operations Research*. New York, NY: McGraw-Hill Higher Education.
- Hines, P., Found, P., Griffith, G. and Harrison, R. (2008). *Staying Lean: Thriving, Not Just Surviving*. Lean Enterprise Research Centre: Cardiff, 1-95.
- Hoitash, U., Hoitash, R. and Bedard, J. C. (2009). Corporate governance and internal control over financial reporting: A comparison of regulatory regimes. *The Accounting Review*, 84(3), 839-867.
- Hornigren, C. T., Datar, S. M. and Rajan, M. (2012). *Cost Accounting: A Managerial Emphasis*, 14th ed. n.p.: Prentice Hall.
- IASB, (2010). *Conceptual Framework for Financial Reporting*. Available at: <http://eifrs.iasb.org/eifrs/bnstandards/en/framework.pdf>.
- Ifinedo, P., Udo, G. and Ifinedo, A. (2010). Organizational culture and IT resources impacts on ERP system success: An empirical investigation. *International Journal of Business and Systems Research*, 4(2), 131-148.
- Islam, J. and Hu, H. (2012). A review of literature on contingency theory in managerial accounting. *African Journal of Business Management*, 6(15), 5159-5164.
- Ismail, N. A. and King, M. (2005). Firm performance and AIS alignment in Malaysian SMEs. *International Journal of Accounting Information Systems*, 6, 241-259.
- Ismail, N. A. and King, M. (2014). Factors influencing the alignment of accounting information systems in small and medium sized Malaysian manufacturing firms. *Journal of Information Systems and Small Business*, 1(1-2), 1-20.



- Ismail., N. A. (2009). Factor influencing AIS effectiveness among manufacturing SMEs: Evidence from Malaysia. *The Electronic Journal on Information Systems in Developing Countries*. 38(10), 1-19.
- Janssen, M. and Roy, S. (2015). Competition, disclosure and signaling (February 2015). *The Economic Journal*, 125(582), 86-114.
- Jantarajaturapath, P. and Ussahawanitchakit, P. (2009). E-Commerce competencies and success of Thai e-commerce firms: A mediating of multi-channel retailing advantage. *Journal of Academy of Business and Economics*, 9(3), 1-22.
- Jayabalan, J., Raman, M., Dorasamy, M. and ching, N. K. C. (2009). Outsourcing of accounting functions amongst SME companies in Malaysia: An exploratory study. *Accounting Business and the Public Interest*, 8(2), 96-114.
- Jennex, M., E. Amoroso, D. and Adelakun, O. (2004). E-commerce infrastructure success factors for small companies in developing economies. *Electronic Commerce Research*, 4 (3), 263-86.
- Jezovita, A. (2015). Accounting information in a business decision-making process evidence from Croatia. *Zagreb International Review of Economics and Business*, 18(1), 61-79.
- Jiang, J., Klein, G. and Wang, E. T. (2007). Relationship of skill expectation gap between IS employees and their managers with user satisfaction. *Information Resources Management Journal*, 20(3), 63-75.
- Jian. W. (2012). Information function for reducing uncertainty in feedback: Economic choices. *African Journal of Business Management*, 6(46), 11375-11383.
- Kadous, K., Koonce, L. and Thayer, J. M. (2012). Do financial statement users judge relevance based on properties of reliability? *Accounting Review*, 87(4), 1335-1356.
- Kara, E. and Kilic, Y. (2011). Accounting recording system on accrual basic at local authorities in Turkey: An application in Caziantep local municipality. *International Journal of business and Social Science*, August 2011, Turkey. 2(15), 244-250.
- Kassim. H. (2003). *The European Administration: Between Europeanization and Domestication*. In J. Hayward and A. Menon (eds.) *Government Europe*, Oxford: Oxford University Press.



- Kennedy, P. W. and Dresser, S. G. (2005). Creating a competency-based workplace. *Benefits and Compensation Digest*, 42(42), 20-23.
- Kenyon, G. N. and Meixell, M. J. (2011). Success factors and cost management strategies for logistics outsourcing. *Journal of Management and Marketing Research*, 7, 1-17.
- Khandekar, A. and Sharma, A. (2006). Organizational learning and performance: Understanding Indian scenario in present global context. *Emerald Group Publishing Limited*, 48(8/9), 682-692.
- Kieso, D. E. (2007). *Intermediate Accounting*. 12th ed. John Wiley and Sons Inc.
- King, A. W. (2007). Disentangling interfirm and intrafirm causal ambiguity: A conceptual model of causal ambiguity and sustainable competitive advantage. *Academy of Management Review*, 32(1), 156-178.
- Klinsukhon, S. and Ussahawanitchakit, P. (2016). Accounting information transparency and decision-making effectiveness: Evidence from financial businesses in Thailand. *The Business and Management Review*, 7(5), 112-120.
- Klovienea, L. and Gimzauskieneb, E. (2015). The effect of information technology on accounting system's conformity with business environment: A case study in banking sector company. *Procedia Economics and Finance*, 32, 1707-1712.
- Konthong, K. and Ussahawanitchakit, P. (2010). AIS competency, accounting outcomes, and firm performance: An empirical study of Thai-listed firms. *Journal of International Management Studies*, 10(3), 43-67.
- Korbangyang, S. and Ussahawanitchakit, P. (2010). Organizational adaptability competency and its antecedents and consequences: An empirical investigation of hotel business in Thailand. *Journal of International Business and Economics*, 10(2), 1-27.
- Kotabe, M., Jiang, C. X. and Murray, J. Y. (2011). Managerial ties, knowledge acquisition, realized absorptive capacity and new product market performance of emerging multinational companies: A case of china. *Journal of World Business*, 46, 166-176.
- Kotler, P. and Lee, N. (2006). *Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause*. Hoboken: Wiley and Sons.



- Knight, S. A. and Burn, J. M. (2005). Developing a framework for assessing information quality on the world wide web. *Informing Science: International Journal of an Emerging Trans discipline*, 8(5), 159-172.
- Knight, S. A. (2011). The combined conceptual life cycle model of information quality in user perceptions of IQ on the web. Proceeding of the 16th International Conference in Information Quality, 570-590. University of South Australia.
- Kwok, W. and Sharp, D. J. (1998). A review of construct measurement issues in behavioral accounting research. *Journal of Accounting Literature*, 17, 37-174.
- Labuschagne, C. A. C., Brent, R. P. G. and Erck, V. (2005). Assessing the sustainability performances of industries. *Journal of Cleaner Production*, 13(4), 373-385.
- Laonamtha, U. and Ussahawanitchakit, P. (2012). Enterprise resource planning system capability and decision-making success: Evidence from Thai manufacturing businesses in Thailand. *Journal of Academy of Business and Economics*, 12(4), 1-15.
- Lata, P. and Ussahawanitchakit, P. (2015). Management accounting system effectiveness and goal achievement: Evidence from automotive businesses in Thailand. *The Business and Management Review*, 7(1), 322-334.
- Laudon, C. K. and Laudon, P. J. (2008). *Management Information Systems: Managing the Digital Firm*. 12th ed. NJ: Prentice-Hall.
- . (2012). *Management Information Systems: Managing the Digital Firm*. 12th ed. Prentice Hall.
- Lee, C-L. and Yang, H-J. (2011). Organization structure, competition and performance measurement systems and their joint effects on performance. *Management Accounting Research*, 22, 84-104.
- Lee, E., Oh, J. Y. and Pines, E. (2008). Practical managerial decision-making tools: Operations research. *The Journal of Applied Business and Economics*, 8(2), 1-8.
- Lehmann, C. M. and Norman, C. S. (2006). The effects of experience on complex problem representation and judgment in auditing: An experimental investigation. *Behavioral Research in Accounting*, 18(1), 65-83.
- Lestari., R. (2015). The influence of manager competence on the quality of management accounting information system and its implications on the quality of management accounting information. *The International Journal of Applied Business and Economic Research*, 13(6), 4405-4416.



- Leung, H. K. N. (2001). Quality metrics for intranet applications. *Information and Management*, 38(3), 137-152.
- Ley, T. and Albert, D. (2003). Identifying employee competencies in dynamic work domains: Methodological considerations and a case study. *Journal of Universal Computer Science*, 9(12), 1500-1518.
- Li, F. C. (2007). The role of information technology in operating cost and operational efficiency of banks: An application of frontier efficiency analysis. *Asian Journal of Management and Humanity Sciences*, 2(1-4), 36-56.
- Li, J., Chu, C. W. L., Lam, K. C. K. and Liao, S. (2011). Age diversity and firm performance in an emerging economy: Implications for cross-cultural human resource management. *Human Resource Management*, 50(2), 247-270.
- Li, J., Melenhorst, J., Hensel, N. and Rezvani, K. (2006). T-cell responses to peptide fragments of the BK virus T antigen: Implications for cross-reactivity of immune response to JC virus. *Journal of General Virology*, 87, 2951-60.
- Lin, Z. (2006). Environmental determination or organizational design: An exploration of organizational decision making under environmental uncertainty. *Simulation Modelling Practice and Theory*, 14, 438-453.
- Lissack, M. R. and Gunz, H. P. (2005). *Managing Complexity in Organizations: A View in Many Directions*. Westport, CT: Quorum Books.
- Liu, L., Pearl, D. K. and Brumfield, R. (2008). Estimating species trees using multiple-allele DNA sequence data. *The Society for the Study of Evolution*, 62, 2080-2091.
- Lizarraga, A. S. L., Baquedano, A. S. L. and Cardelle-Elawar, M. (2007). Factors that affect decision-making: Gender and age differences. *International Journal of Psychology and Psychological Therapy*, 7(3), 381-391.
- Lopez, S. P., Peon, J. M. M. and Ordas, C. J. V. (2005). Organizational learning as a determining factor in business performance. *The Learning Organization*, 12(3), 227-245.
- Lucas, A. (2010). Corporate Data Quality Management from Theory to Practice. *Information Systems and Technologies (CISTI)*. 5th. Iberian Conference. 16-19 June 2010, 1-7.



- Luftman, J. N. and Ben-Zvi, T., (2011). Key issues for IT executives 2009: Difficult economy's impact on IT. *MIS Quarterly Executive*, 10(4), 49-59.
- Lutans, F. (2011). *Organizational Behavior*. 12th Edition. New York: Tata McGraw Hill.
- Madapusi, A. and D'Souza, D. (2012). The influence of ERP system implementation on the operational performance of an organization. *International Journal of Information Management*, 32(1), 24-34.
- Malhotra, N. K. (1996). *Marketing Research: An Applied Orientation*. 2nd ed. New Jersey: Simon and Schuster.
- Manson, S., McCartney, S. and Sherer, M. (2001). Audit automation as control within audit firms. *Accounting, Auditing and Accountability Journal*, 14(1), 109-130.
- Marshall, L. and Harpe, L. D. R. (2009). Decision-making in the context of business intelligence and data quality. *Journal of Information Management*, 11(2), 1-15.
- Martinette, L., A. and Leeson, A. O. (2012). The relationship between learning orientation and business performance and the moderating effect of competitive advantage: A service organization perspective. *Journal of Services Marketing*, 5(1), 43-58.
- McCullagh, J., Musiek, F. E. and Shinn, J. B. (2012). Auditory cortical processing in noise in normal-hearing young adults. *Audiological Medicine*, 10(3), 114-121.
- Medina, J. M., Jimenez, A. K., Mora, A. and Abrego, D. (2014). Training in accounting Information systems for users' satisfaction and decision-making. *International Journal of Business and Social Science*, 5(7), 134-144.
- Meiryani, J. S. (2014). Influence of top management support on the quality of accounting information system and its impact on the quality of accounting information. *Research Journal of Finance and Accounting*, 5(11), 124-133.
- Meutia, M. (2015). The relationship between entrepreneurship social competence and marketing performance in Indonesian SMEs: The role of business networking and product innovation. *International Journal of Advances in Biology*, 13(7), 5357-5373.
- Michnik, J. and Lo, M. C. (2009). The assessment of the information quality with the aid of multiple criteria analysis. *European Journal of Operational Research*, 195(3), 850-856.



- Mohr, J. J. and Sarin, S. (2009). Drucker's insights on market orientation and innovation: Implications for emerging areas in high-technology marketing. *Journal of the Academy of Marketing Science*, 37(1), 85-96.
- Moore, K. and Yuen, S. (2001). Management accounting systems and organization configuration: A life-cycle perspective. *Accounting, Organizations and Society*, 26, 351-389. 158.
- Morgan, D. L. (2007). Paradigms lost and pragmatism regained: Methodological implications of combining qualitative and quantitative methods. *Journal of Mixed Methods Research*, 1(1), 48-76.
- Morin, D. (2008). Auditors general's universe revisited: An exploratory study of the influence they exert on public administration through their value for money audits. *Managerial Auditing Journal*, 23(7), 697-720.
- Mouzhi, G. E. and Helfert, M. (2013). Impact of information quality of supply chain decisions. *Journal of Computer Information Systems*, 53(4), 59-67.
- Muhrtala, T. O. and Ogundeji, M. (2013). Computerized accounting information systems and perceived security threats in developing economies: The Nigerian case. *Universal Journal of Accounting and Finance*, 1(1), 9-18.
- Musa, A. A. A. (2007). Information management and computer security, evaluating the security controls of CAIS in developing countries: An empirical investigation. *Information Management and Computer Security*, 15(2), 128-148.
- Mutahar, Y. A., Rasli, A. M. and Al-Ghazali, B. M. (2015). Relationship of transformational leadership, organizational learning and organizational performance. *International Journal of Economics and Financial Issues*, 5(Special Issue), 406-411.
- Namazi, M. and Salehi, M. (2010). The role of inflation in financial repression: Evidence of Iran. *World Applied Sciences Journal*. 11(6), 653-661.
- Namwong, K., Jhundra-indra, P. and Raksong, S. (2015). Dynamic organizational learning strategy and firm survival: A conceptual model. In *Allied Academies International Conference. Academy of Organizational Culture, Communications and Conflict. Proceedings*, Jordan Whitney Enterprises, Inc. 20(2), 12-25.



- Nasiriyah, A. Azar, H. K. Noruzy, A. and Dalvand, M. R. (2011). A model of self-efficacy, task value, achievement goals, effort and mathematics achievement. *International Journal of Academic Research*, 3(2), 612-618.
- Nath, P., Nachiappan, S. and Ramanathan, R. (2010). The impact of marketing capability, operations capability and diversification strategy on performance: A resource-based view. *Industrial Marketing Management*, 39, 317-329.
- National Science and Technology Development Agency. (2016). *Auto Parts Industry Conditions Overview*. [Online]. Available from: <http://www.nstda.or.th/industry/autoparts-industry> [accessed 25 October 2016].
- Naumann, F. and Rolker, C. (2000). *Assessment Methods for Information Quality Criteria*. Proceedings of 5th International Conference on Information Quality. 148-162.
- Naveh, E. and Marcus, A. (2005). Achieving competitive advantage through implementing a replicable management standard: Installing and using ISO 9000. *Journal of Operations Management*, 24(1), 1-26.
- Neammanee, P. and Atthirawong, W. (2011). Analysis of factors affecting supply chain risk in automotive industry. Nida. *International Institute of Development Administration*, 1-165.
- Neuman, W. L. (2006) *Social Research Methods: Qualitative and Quantitative*. 6th ed. USA: Pearson International Edition.
- Ninlaphay, S., Ussahawanitchakit, P. and Boonlua, S. (2012). Internal control system effectiveness and ongoing firm sustainability: Evidence from financial businesses in Thailand. *Journal of International Finance and Economics*, 12(3), 193-216.
- Niresh, A. and Thirunavukkarasu, V. (2014). Firm size and profitability: A study of listed manufacturing firms in Sri Lanka. *International Journal of Business and Management*, 9(4), 57-64.
- Nonaka, I. and Toyama, R. (2003). The knowledge-creating theory revisited: Knowledge creation as a synthesizing process. *Knowledge Management Research and Practice*, (1), 2-10.
- Nunnally, J. C. and Bernstein, I. H. (1994). *Psychometric Theory*. 3rd ed. New York: McGraw-Hill.



- Nusa, I. B. S. (2015). Influence of organizational culture and structure on quality of accounting information system. *International Journal of Scientific and Technology Research*, 4(5), 257-267.
- Nurhayati, N. (2014). Influence of organizational commitment and knowledge management on successful implementation of accounting information systems. *International Journal of Economics, Commerce and Management*, 2(12), 1-16.
- O'Brien, J. A. and Marakas, G. M. (2008). *Introduction to Information Systems*. 14th ed. New York: McGraw-Hill Irwin.
- . (2009). *Introduction to Information Systems*. 15th ed. New York: McGraw-Hill.
- O'Donnell, M. (2000). RSTTool 2.4 - a Markup Tool for Rhetorical Structure Theory. *Proceedings of the International Natural Language Generation Conference (INLG'2000)*. Israel: Mitzpe Ramon. p. 253-256.
- Oliveira, P. M., Roth, A. V. and Ponte, K. M. (2003). Cross-border mergers and acquisitions as a tool to transfer knowledge and foster competitive capabilities. *International Journal of Technology Policy and Management*, 3(2), 204-223.
- Olujide, J. O. (2003). Marketing orientation and business profitability in Nigerian banking industry in advances in management. *Journal of Department of Business Administration University of Ilorin*, 3(1), 33-47.
- Onal, N. (2016). Development, validity and reliability of TPACK scale with pre service mathematics teachers. *International Online Journal of Educational Sciences*, 8(2), 93-107.
- Pansuppawatt, P. and Ussahawanitchakit, P. (2011). Strategic organizational creativity of medical and cosmetic businesses in Thailand: An empirical investigation of the antecedents and consequences. *International Journal of Strategic Management*, 11(2), 1-25.
- Parker, D. B. (2006). Why information security is still a folk art. *Communications of the Association for Computing Machinery*, 3(1), 1-13.
- Patel, V. L., Yoskowitz, N. A., Arocha, J. F. and Shortliffe, E. H. (2009). Cognitive and learning sciences in biomedical and health instructional design: A review with lessons for biomedical informatics education. *Journal of Biomedical Informatics*, 42(1), 176-197.



- Peecher, M., Schwartz, R. and Solomon, I. (2007). It's all about audit quality; perspectives on strategic-systems auditing. *Accounting, Organizations and Society*, 32(4-5), 463-485.
- Persson, H. (2004). The survival and growth of new establishments in Sweden, 1987-1995. *Small Business Economics*, 23, 423-440.
- Peteraf, M. A. and Barney, J. B. (2003). Unraveling the resource based tangle, *Managerial and Decision Economics*, 24(4), 309-323.
- Pipino, L., Wang, R., Kopcsó, D. and Rybolt, W. (2005). *Developing Measurement Scale for Data Quality Dimensions in Information Quality Advances in Management Information Systems*. ed: Zwass, 37-51. London: M. E. Sharpe Inc.
- Platt, H. and Platt, M. (2012). Corporate board attributes and bankruptcy. *Journal of Business Research*, 65(8), 1139-1143.
- Pollock, N. and Cornford, J. (2005). *Implications of Enterprise Resource Planning Systems for Universities: An Analysis of Benefits and Risks*. London, UK: Observatory on Borderless Higher Education, 1-11.
- Popovska, M. B., Latkovic, M. T. and Popovski, V. (2013). Attitudes toward continuous learning and new communication technologies. *Učenje Za Poduzetnistvo*, 3(1), 92-102.
- Pornpandejwittaya, P. (2012). Effectiveness of AIS: Effect on performance of Thai-listed firm in Thailand. *International Journal of Business Research*, 12(3), 84-94.
- Porter, M. E. (1985). *Competitive Advantage*. New York: Free Press.
- Prasojo, E. (2012). Indonesian bureaucratic reform in the making. *The Jakarta Post*, Thu, March 08.
- Prasong, P., Ussahawanitchakit, P. and Muentahisong, K. (2013). Antecedents and consequences of accounting governance: An empirical study of paper manufacturing businesses in Thailand. *Journal of International Business and Economics*, 13(3), 111-136.



- Pungboonpanich, P. and Ussahawanitchakit, P. (2010). Effects of strategic budgetary collaboration on competitive advantage and organizational success: Evidence from food manufacturing businesses in Thailand. *Journal of International Management Studies*, 10(3), 79-104.
- Rad, A. M., Shams, G. and Naderi, B. (2009). Information management and the role of information knowledge managers: Managers' perception. *Proceedings of EDULEARN09 Conference*, 6th-8th.
- Raduan, C. R., Jegak, U. Haslinda, A. and Ailmin, I. I. (2009). Management, strategic management theories and the linkage with organizational competitive advantage from the resource-based view, *European Journal of Social Sciences*, 11(3), 402-417.
- Radu, G., Jinga, G., Dumitru, V. F. and Dumitrana, M. (2010). The use of the accounting information in decision-making hospitality business. *Anale. Seria Științe Economic. Timisoara (XVI)*, 389-396.
- Rahman, N. A. A. and Ramli, A. (2010). Entrepreneurship management, competitive advantage and firm performances in the craft industry: Concepts and framework, *Procedia-Social and Behavioral Sciences*, 145, 129-137.
- Ram, J. and Pattinson, M. (2009). Exploring antecedents of organisational adoption of ERP and their effect on performance of firms, *European Council of International Schools*, 1174-1186.
- Ramazani, M. and Allahyari, A. (2013). Compatibility and flexibility of accounting information systems. *Journal of Emerging Trends in Computing and Information Sciences*, 4(3), 290-295.
- Rasouli, F., Valipour, H. and Moradi, J. (2014). The effect of organizational learning on applying management accounting information and firm producing operation. *Interdisciplinary Journal of Contemporary Research in Business*, 5(9), 391-402.
- Redman, T. C. (2008). *Data Driven: Profiting From Your Most Important Business Asset*. Boston: Harv Bus Press.
- Rhodes, J., Lok, P., Hung, Y. Y. R. and Fang, C. S. (2008). An integrative model of organizational learning and social capital on effective knowledge transfer and perceived organizational performance, emerald group publishing limited. *Journal of Workplace Learning*, (20)4, 245-258.



- Ritchi, H., Wahyudi, I. and Susanto, A. (2015). Research program on key success factors of e-government and their impact on accounting information quality. *Procedia-Social and Behavioral Sciences*, 211, 673-680.
- Rogelberg, S. G. and Stanton, J. M. (2007). Introduction: Understanding and dealing with organizational survey nonresponse. *Organizational Research Methods*, 10(2), 195-209.
- Rothaermel, F. T. and Deeds, D. L. (2006). Alliance type, alliance experience and alliance management capability in high-technology ventures. *Journal of business venturing*, 21(4), 429-460.
- Rouibah, K., Hamdy, H. and Al-Enezi, M. Z. (2009). Effect of management support, training, and user involvement on system usage and satisfaction in Kuwait. *Industrial Management and Data Systems*, 109(3), 338-356.
- Rusu, M. (2013). Smart specialization a possible solution to the new global challenges. *Procedia Economics and Finance*, 128-136.
- Sajady, H., Dastgir, M. and Nejad, H. H. (2012). Evaluation of the effectiveness of accounting information systems. *International Journal of Information Science and Management*, 6(2), 49-59.
- Saleh, Y. and Alshawi, M. (2005). An alternative model for measuring the success of IS projects: The GPIS model. *Journal of Enterprise Information Management*, 18(1), 47-63.
- Salleh, H., Alshawi, M., Sabli, N. A. M., Zolkafli, U. K. and Judi, S. S. (2011). Measuring readiness for successful information technology/information system (IT/IS) project implementation: A conceptual model. *African Journal of Business Management*, 5(23), 9770-9778.
- Sampattikorn, S., Ussahawanitchakit, P. and Boonlua, S. (2012). Best internal audit practices and goal achievement sustainability: An empirical examination of Thai listed firms. *Journal of International Business and Economics*, 12(5), 40-66.
- Sanders, N. R. and Premus, R. (2005). Modeling the relationship between firm IT capability, collaboration, and performance. *Journal of Business Logistics*, 26(1), 1-23.



- Sangsawang, T. and Ussahawanitchakit, P. (2013). Best managerial accounting information system and firm performance: An empirical investigation of information technology and communication businesses in Thailand. *Review of Business Research*, 13(3), 47-66.
- Santarelli, E. and M. Vivarelli (2007). Entrepreneurship and the process of firms' entry, survival and growth. *Industrial and Corporate Change*, 16(3), 455-488.
- Sauser, B. J., Reilly, R. R. and Shenhar, A. J. (2009). Why projects fail? How contingency theory can provide new insights-a comparative analysis of NASA's mars climate orbiter loss. *International Journal of Project Management*, 27(7), 665-679.
- Scott, T. W. and Tiessen, P. (1999). Performance measurement and managerial teams. *Accounting Organizations and Society*, 24, 263-285.
- Schiller, S. (2010). Management accounting in a learning environment. *Journal of Accounting and Organizational Change*, 6(1), 123-148.
- Schoech, I. (2006). *Contingency Theory*. Alabama: UTA Press.
- Senge, P. (2008). *La Quinta Disciplinal*. El arte y la practica de la organization Abeita al Aprendizaje. 2nd ed. Granica: Buenos Aires.
- Shankaranarayanan, G. and Cai, Y. (2006). Supporting data quality management in decision-making. *Decision Support Systems*, 42, 302-317.
- Sinha, R. K. and Noble, C. H. (2008). The adoption of radical manufacturing technologies and firm survival. *Strategic Management Journal*, 29(9), 943-962.
- Singh, B. P., Hatton, B.J., Singhm, B., Cowie, A. L. and Kathuria, A. (2010). Influence of biochar's on nitrous oxide emission and nitrogen leaching from two contrasting soils. *Journal of Environmental Quality*, 39, 1-12.
- Sirmon, D. G., Hitt, M. A. and Ireland, R. D. (2007). Managing firm resources in dynamic environments to create value: Looking inside the black box. *The Academy of Management Review*, 32(1), 273-292.
- Siyabola, T. T. (2012). Accounting information as an aid to management decision-making. *International Journal of Management and Social Sciences Research*, ISSN 2319-4421.
- Slovic, P., Peters, E., Finucane, M. L. and MacGregor, D. G. (2005). Affect, risk, and decision-making. *Health Psychology*, 24(4S), S35.



- Socea, A. D. (2012). Managerial decision-making and financial accounting information. *Procedia-Social and Behavioral Sciences*, 58, 47-55.
- Sonnenwald, D. H. (2006). Challenges in sharing information effectively: Examples from command and control. *Information Research*, 11(4), 1-18.
- Soylu, A. (2008). Structural contingency theory in population-ecology theory out. *The Journal of Human Resource and Adult Learning*, 4(1), 13-20.
- Stair, R. and Reynolds, G. (2010). *Principles of Information Systems, Course Technology*. 9th ed. NY: Mc-Graw-Hill.
- . (2012). *Principles of Information Systems*. 10th ed. USA: Course Technology, Cengage Learning.
- Stein, N. (2000). *The ASB's Revised Statement of Principles for Financial Reporting*. ACCA student's newsletter, published by certified public accountants educational trust, UK, April, 2000. 48-62.
- Stewart, G. L. and Brown, K. G. (2011). *Human Resource Management*. 2th ed. USA: John Wiley and Sons.
- Stichler, J. F. (2011). Leading change. *Nursing for Women's Health*, 15(2), 166-170.
- Sumritsakun, C. (2012). The effect of accounting information system effectiveness on accounting information usefulness via information trust and information timeliness as mediators: Case study of Thai-listed companies. *International Journal of Business Research*, 12(1), 11-121.
- Sun, P. Y. T. and Scott, J. L. (2003). Exploring the divide-organizational learning and learning organization. *Learning Organization*, 10(4), 202-215.
- Susanto, A. (2013). Influence the quality of accounting information on the implementation good study program governance. *International Journal of Scientific and Technology Research*, 4(12), 326-335.
- Tamasy, C. (2006). Determinants of regional entrepreneurship dynamics in contemporary Germany: A conceptual and empirical analysis. *Regional Studies*, 40(4), 365-384.
- Talebniya, G., Salehi, M., Valipour, H. and Shafiee, S. (2010). Empirical study of the relationship between ownership structure and firm performance: Some evidence of listed companies in Tehran Stock Exchange. *Journal of Sustainable Development*, 3(2), 264-270.



- Tarmidi, M., Rashid, A., Deris, M. and Roni, R. (2013). Computerized accounting systems threats in Malaysian public services. *International Journal of Finance and Accounting*, 2(2), 109-113.
- Thai Auto Parts Manufacturers Association. (2016). TAPMA'S member. [Online]. Available from: <http://www.thaiautoparts.or.th/>. [accessed March 14 2016].
- Thapayom, A. and Ussahawanitchakit, P. (2015). Accounting information system excellence and goal achievement: Evidence for information and communication technology businesses in Thailand. *The Business and Management Review*, 7(1), 309-321.
- The Federation of Thai Industries, (2016). *Car Sales Statistic on November 2016*. [Online]. Available from <http://www.fti.or.th>. [accessed 14 March 2016].
- The office of Industrial Economics, (2016). *Industry Economic Trend in 2015 and 2016*. [Online]. Available from <http://www.oie.go.th>. [accessed 14 March 2016].
- Thoumrunroje, A. and Racela, O. (2013). The contingent role of customer orientation and entrepreneurial orientation on product innovation and performance. *Journal of Strategic Marketing*, 21(2), 140-159.
- Tokuda, A. (2005). The critical assessment of the resource-based view of strategic management: The source of heterogeneity of the firm. *Ritsumeikan International Affairs*, 3, 125-150.
- Tongkhaw, P. and Sammatat, S. (2015). *The Analysis of Defective Products in Auto Parts Factories with Generalized Linear Mixed Models*. Rajamangala University of Technology Phra Nakhon.
- Torkestani, S. T., Mazloomi, N. and Haghghat, F. (2014). The relationship between information systems success, organizational learning and performance of insurance companies. *International Journal of Business and Social Science*, 5(10), 125-132.
- Usefi, S., Nazari, R. and Zargar, T. (2013). The Relationship between organizational learning and organizational commitment in sport organizations. *Management and Administrative Sciences Review*, 2(6), 682-688.
- Vijande, S. M. L. and Gonzalez, A. L. I. (2007). Innovativeness and organizational innovation in total quality oriented firms: The moderating role of market turbulence. *Technovatio*, 27(9), 514-532.



- Vijayakumar, A. and Tamizhselvan, P. (2010). Corporate size and profitability: An empirical analysis. *College Sadhana-Journal for Bloomers of Research*, 3(1), 44-53.
- De Villiers, R. D. (2010). The incorporation of soft skills into accounting curricula: Preparing accounting graduates for their unpredictable futures. *Meditari Accountancy Research*, 18(2), 1-22.
- Virgil, C. S. (2014). The importance of the accounting information for the decisional process. *Economic Science Series*, 23(1), 593-603.
- Wagner, K. and Ziltener, A. (2008). The nascent entrepreneur at the crossroads: Entrepreneurial motives as determinants for different type of entrepreneurs. *Discussion Papers on Entrepreneurship and Innovation*, 2, 4-22.
- Walczuch, R., Lemmink, J. and Streukens, S. (2007). The effect of service employees' technology readiness on technology acceptance. *Information and Management*, 44(2), 206-215.
- Wangraj, P. and Ussahawanitchakit, P. (2013). Best management accounting practice and firm success: Evidence from food businesses in Thailand. *Journal of Academy of Business and Economics*, 13(3), 37-56.
- Wanitkittikul, K. and Ussahawanitchakit, P. (2015). Leader-member exchange and firm survival: Evidence from tourism businesses in Thailand. *The Business and Management Review*, 7(1), 24-36.
- Waroonkun, S. and Ussahawanitchakit, P. (2011). Accounting quality, accounting performance and firm survival: An empirical investigation of Thai-listed firms. *International Journal of Business Research*, 11(4), 118-143.
- Waweru, N. (2008). Predicting change in management accounting systems: The effects of competitive strategy. *Global Journal of Business Research*, 2, 25-41.
- West, P. and Burnes, B. (2000). Applying organizational learning: Lessons from the automotive industry. *International Journal of Operations and Production Management*, 20(10), 1236-1251.
- Williams, B. K., Eaton, M. J. and Breininger, D. R. (2011). Adaptive resource management and the value of information. *Ecological Modelling*, 222(18), 3429-3436.



- Wirthwein, L., Sparfeldt, J. R., Piquart, M., Wegerer, J. and Steinmayr, R. (2013). Achievement goals and academic achievement: A closer look at moderating factors. *Educational Research Review*, 10, 66-89.
- Whitefield, D. and Kloot, L. (2006). Personal and interpersonal skills: The process of prescribing definitions in an accounting degree. *Asian Review of Accounting*, 14(1/2), 101-121.
- Wongsim, M. and Gao, J. (2011). Exploring information quality in accounting information systems adoption. *Communications of the International Business Information Management Association*, 1-12.
- Wnuk, K., Kabbedijk, J., Brinkkemper, S., Regnell, B. and Callele, D. (2015). Exploring factors affecting decision outcome and lead time in largescale requirements engineering. *Journal of Software: Evolution and Process*, 27, 647-673.
- Wu, Y. (2006). Robust optimization applied to uncertain production loading problems with import quota limits under the global supply chains management environment. *International Journal of Production Research*. 44, 849-882.
- Wu, W. Y., Tsai, J. J., Cheng, K. Y. and Lai, M. (2006). Assessment of intellectual capital management in Taiwanese IC design companies: Using DEA and the Malmquist productivity index. *R and D Management*, 35(2), 531-45.
- Yamane, T. (1973). *Statistic: An Introductory Analysis*. 3rd ed. New York: Harper and Row.
- Yoo, S. and Kim, J. (2015). The Dynamic relationship between growth and profitability under long-term recession: The case of Korean construction companies. *Sustainability*, 7(12), 15982-15998.
- Zaccaro, S. J. and Klimoski, R. J. (2001). The nature of organizational leadership: An introduction. In S. J. Zaccaro and R. J. Klimoski (eds), *The Nature of Organizational Leadership: Understanding the Performance Imperatives Confronting Today's Leaders*, San Francisco, CA: Jossey-Bass, ISBN 0787952907, 3-41.
- Zhang, Y., Zhou, J., and Zhou, N. (2007). Audit committee quality, auditor independence, and internal control weaknesses. *Journal of Accounting and Public Policy*, 26(3), 300-327.



- Zare, I., Nekounam, J., Pirzad, A., Sedaghatjoo, F. and Mosavimoyahar, S. (2013). Role of accounting information systems on relevance of accounting information. *Life Science Journal*. 10(3s), <http://www.lifesciencesite.com>.
- Zhao, Y. and Cavusgil, S. T. (2006). The effect of supplier's market orientation on manufacturer's trust. *Industrial Marketing Management*. 35(4), 405-414.
- Zhao, Y. Y., Tang, L. C. M., Darlington, M. J., Austin, S. A. and Culley, S. J. (2007). Establishing information valuing characteristics for engineering design information. *International Conference on Engineering Design*. ICED'07, 28-31 August 2007, cite des science set industries, Paris, France.
- Zhou, K. Z., Li, J. J., Zhou, N. and Su, C. (2008). Market orientation, job satisfaction, product quality, and firm performance: Evidence from China. *Strategic Management Journal*, 29(9), 985-1000.



APPENDICES



APPENDIX A
Respondent Characteristic



Table A1 Demographic Characteristics of Respondents

Description	Categories	Frequency	Percentage
Gender	Male	37	22.42
	Female	128	77.58
	Total	165	100.00
Age	Less than 30 years old	6	3.64
	30 - 40 years old	60	36.36
	41 - 50 years old	67	40.61
	More than 50 years old	32	19.39
	Total	165	100.00
Marital Status	Single	56	33.94
	Married	98	59.39
	Divorced/Separated	11	6.67
	Total	165	100.00
Level of Education	Bachelor's degree or lower	64	38.79
	Higher than bachelor's degree	101	61.21
	Total	165	100.00
Working Experiences	Less than 10 years	2	1.21
	10 - 15 years	37	22.42
	16 - 20 years	43	26.07
	More than 20 years	83	50.30
	Total	165	100.00
Average Monthly Income	Less than 60,000 Baht	15	9.09
	60,000 - 80,000 Baht	17	10.30
	80,001 - 100,000 Baht	63	38.19
	More than 100,000 Baht	70	42.42
	Total	165	100.00



Table A1 Demographic Characteristics of Respondents (continued)

Description	Categories	Frequency	Percentage
Current Position	Accounting director	23	13.94
	Accounting manager	109	66.06
	Other such as assistant accounting manager or book-keeper	33	20.00
	Total	165	100.00



Table A2 Characteristics of Auto Parts Businesses

Description	Categories	Frequency	Percentage
Business Entity	Public Company Limited	15	9.09
	Limited Companies	137	83.03
	Partnership	13	7.88
	Total	165	100.00
Business Location	Bangkok	87	52.73
	Northern region	3	1.82
	Central region	19	11.52
	Eastern region	51	30.91
	North-eastern region	1	0.61
	Western region	3	1.80
	Southern region	1	0.61
	Total	165	100.00
Operational Capital	Less than 25,000,000 Baht	8	4.85
	25,000,000 - 50,000,000 Baht	62	37.58
	50,000,001 - 75,000,000 Baht	30	18.18
	More than 75,000,000 Baht	65	39.39
	Total	165	100.00
Business Operating Period	Less than 5 years	21	12.73
	5 - 10 years	36	21.82
	11 - 15 years	51	30.91
	More than 15 years	57	34.54
	Total	165	100.00
Total Business Asset	Less than 50,000,000 Baht	15	9.09
	50,000,000 - 150,000,000 Baht	32	19.39
	150,000,001 - 250,000,000 Baht	47	28.48
	More than 250,000,000 Baht	71	43.04
	Total	165	100.00



Table A2 Characteristics of Auto Parts Businesses (continued)

Description	Categories	Frequency	Percentage
Number of Full Time Employees	Less than 100 employees	34	20.61
	100 - 200 employees	38	23.03
	201 - 300 employees	12	7.27
	More than 300 employees	81	49.09
	Total	165	100.00
Average Annual Income	Less than 25,000,000 Baht	13	7.87
	25,000,000 - 50,000,000 Baht	19	11.52
	50,000,001 - 75,000,000 Baht	38	23.03
	More than 75,000,000 Baht	95	57.58
	Total	165	100.00



APPENDIX B
Test of Non-Response Bias



Table B1 Test of Non-Response Bias

Comparison	N	Mean	S.D.	t	Sig
Business Entity:					
- First Group	83	1.988	.366	.002	.998
- Second Group	82	1.987	.458		
Business Location:					
- First Group	83	2.253	1.430	-.634	.527
- Second Group	82	2.402	1.593		
Operational Capital:					
- First Group	83	2.831	.997	-1.185	.238
- Second Group	82	3.012	.962		
Business Operation Period:					
- First Group	83	2.843	.943	-.367	.714
- Second Group	82	2.902	1.117		
Total Business Asset:					
- First Group	83	3.024	.975	-.394	.694
- Second Group	82	3.085	1.021		



APPENDIX C
Item Factor Loading and Reliability
Analyses in Pre - Test



Table C1 Item Factor Loading and Reliability Analyses in Pre-Test^a

Constructs	Items	Factor Loading	Reliability (Alpha)
Firm Survival (FMS)	FMS 1	.769	.776
	FMS 2	.828	
	FMS 3	.663	
	FMS 4	.837	
Accounting Information Value Orientation (AIV)	AIV 1	.701	.727
	AIV 2	.536	
	AIV 3	.843	
	AIV 4	.920	
Accounting Information Objectivity Capability (AIO)	AIO 1	.650	.741
	AIO 2	.826	
	AIO 3	.715	
	AIO 4	.830	
Accounting Information Usefulness Focus (AIU)	AIU 1	.811	.733
	AIU 2	.800	
	AIU 3	.717	
	AIU 4	.725	
Accounting Information Reliability Emphasis (AIR)	AIR 1	.808	.842
	AIR 2	.869	
	AIR 3	.903	
	AIR 4	.731	
Accounting Information Function Implementation (AIF)	AIF 1	.849	.894
	AIF 2	.823	
	AIF 3	.917	
	AIF 4	.898	



Table C1 Item Factor Loading and Reliability Analyses in Pre-Test^a (continued)

Constructs	Items	Factor Loading	Reliability (Alpha)
Decision Making Excellence (DME)	DME 1	.630	.748
	DME 2	.840	
	DME 3	.771	
	DME 4	.786	
Operational Competitive Advantage (OCA)	OCA 1	.949	.947
	OCA 2	.950	
	OCA 3	.920	
	OCA 4	.905	
Operational Goal Achievement (OGA)	OGA 1	.660	.846
	OGA 2	.864	
	OGA 3	.903	
	OGA 4	.870	
Sustainable Firm Success (SFS)	SFS 1	.657	.732
	SFS 2	.862	
	SFS 3	.552	
	SFS 4	.700	
	SFS 5	.866	
Modern Organizational Policy (MOP)	MOP 1	.681	.765
	MOP 2	.755	
	MOP 3	.824	
	MOP 4	.801	
Best Accounting System (BAS)	BAS 1	.685	.811
	BAS 2	.895	
	BAS 3	.869	
	BAS4	.745	



Table C1 Item Factor Loading and Reliability Analyses in Pre-Test^a (continued)

Constructs	Items	Factor Loading	Reliability (Alpha)
IT Resource Readiness (ITR)	ITR 1	.857	.770
	ITR 2	.786	
	ITR 3	.680	
	ITR 4	.781	
Accounting Employee Competency (AEC)	AEC 1	.866	.912
	AEC 2	.906	
	AEC 3	.927	
	AEC 4	.902	
Competitive Environment Pressure (CEP)	CEP 1	.836	.903
	CEP 2	.818	
	CEP 3	.936	
	CEP 4	.930	
Continuous Organizational Learning (COL)	COL 1	.809	.794
	COL 2	.645	
	COL 3	.811	
	COL 4	.928	

^an=30

APPENDIX D

Diagnosis of Primary Assumption for Regression Analysis



Autocorrelation

For Durbin and Watson statistic is employed to detect the shown of autocorrelation (a relationship between values separated from each other by a given time lag) in the residuals from a regression analysis. Critical values 1.50 - 2.50 indicating autocorrelation is not a problem by Durbin and Watson, 1971. From the results of Dubin-Watson Statistic (d statistic) are about 1.509 - 2.107. There is no first order linear auto-correlation in our multiple linear regression data.

Table D1 Durbin and Watson Statistic

Model	R Squares	Adjusted R Squares	Durbin - Watson value
Equation 1	0.259	0.226	1.890
Equation 2	0.314	0.284	1.910
Equation 3	0.241	0.207	2.060
Equation 4	0.085	0.068	1.861
Equation 5	0.152	0.136	1.905
Equation 6	0.311	0.289	1.769
Equation 7	0.257	0.244	1.832
Equation 8	0.203	0.167	1.797
Equation 9	0.226	0.159	1.798
Equation 10	0.390	0.363	1.509
Equation 11	0.430	0.381	1.554
Equation 12	0.334	0.304	1.829
Equation 13	0.349	0.293	1.816
Equation 14	0.334	0.305	2.057
Equation 15	0.356	0.300	2.107
Equation 16	0.461	0.437	1.876
Equation 17	0.489	0.445	1.834

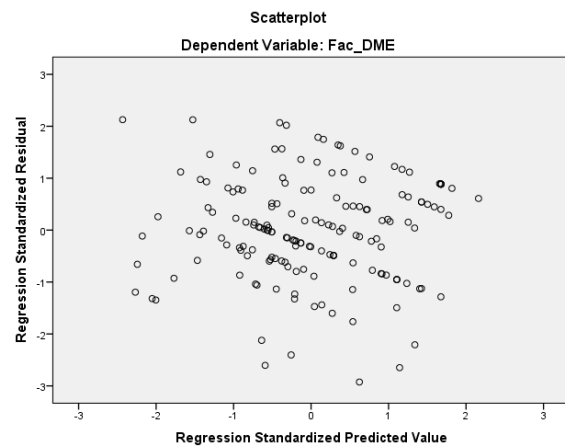
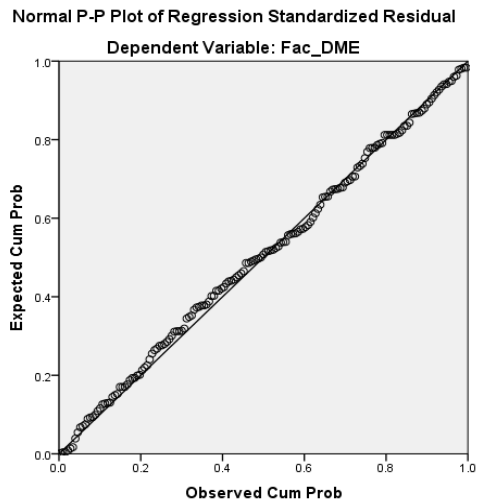


Table D2 Multicollinearity in Test of Assumption of Regression Analysis

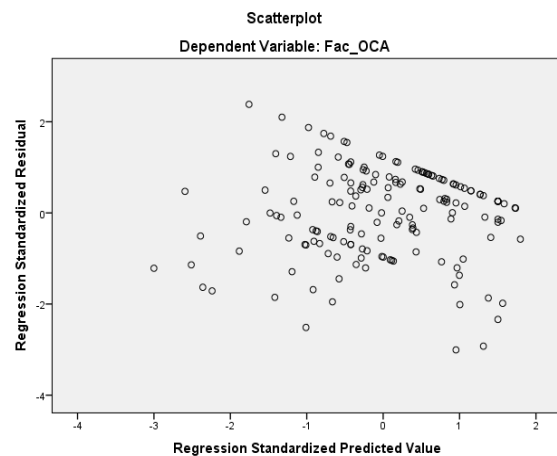
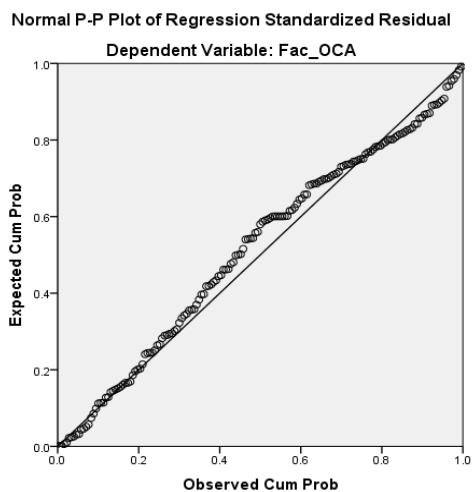
Model	Dependent Variable	Maximum Variance Inflation Factors (VIF)
Equation 1	DME	3.025
Equation 2	OCA	3.025
Equation 3	OGA	3.025
Equation 4	OCA	1.022
Equation 5	OGA	1.022
Equation 6	SFS	1.248
Equation 7	FMS	1.007
Equation 8	AIV	2.214
Equation 9	AIV	2.397
Equation 10	AIO	2.214
Equation 11	AIO	2.397
Equation 12	AIU	2.214
Equation 13	AIU	2.397
Equation 14	AIR	2.214
Equation 15	AIR	2.397
Equation 16	AIF	2.214
Equation 17	AIF	2.397



Normality and Heteroscedasticity



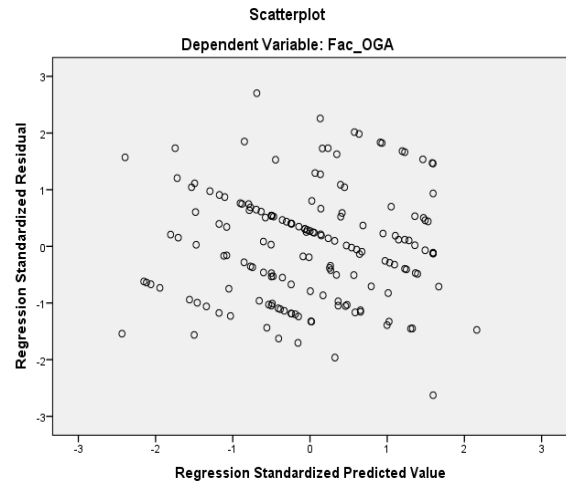
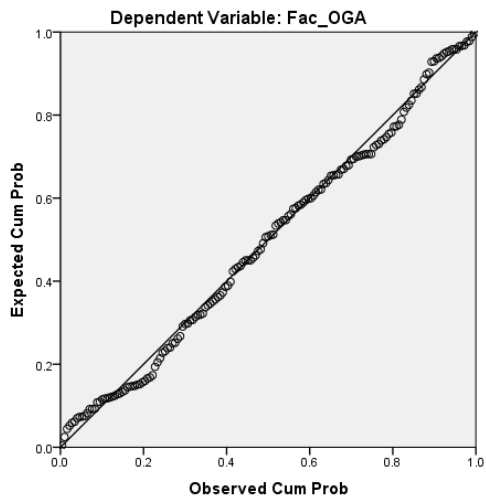
$$\text{Equation 1: } DME = \alpha_1 + \beta_1 AIV + \beta_2 AIO + \beta_3 AIU + \beta_4 AIR + \beta_5 AIF + \beta_6 AGE + \beta_7 SIZE + \varepsilon_1$$



$$\text{Equation 2: } OCA = \alpha_2 + \beta_8 AIV + \beta_9 AIO + \beta_{10} AIU + \beta_{11} AIR + \beta_{12} AIF + \beta_{13} AGE + \beta_{14} SIZE + \varepsilon_2$$

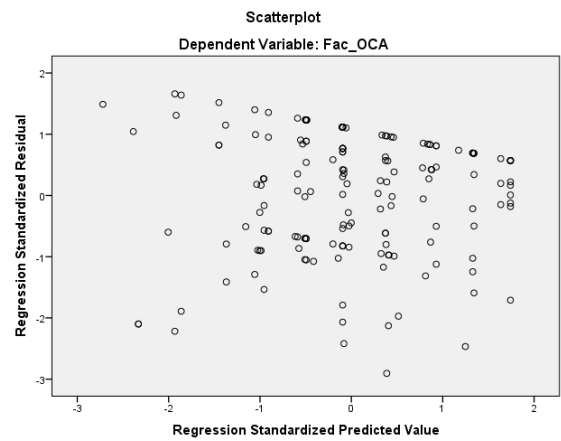
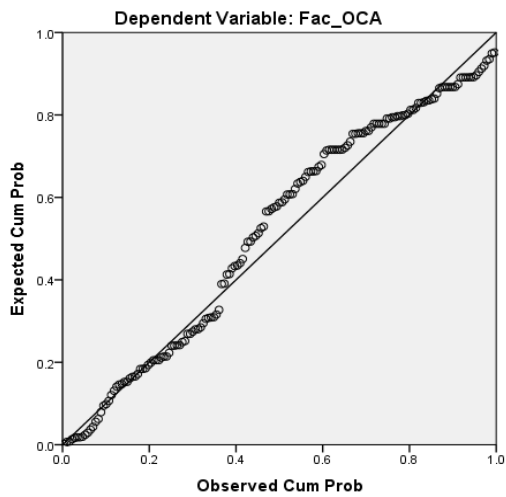


Normal P-P Plot of Regression Standardized Residual



Equation 3: $OGA = \alpha_3 + \beta_{15} AIV + \beta_{16} AIO + \beta_{17} AIU + \beta_{18} AIR + \beta_{19} AIF$
 $+ \beta_{20} AGE + \beta_{21} SIZE + \varepsilon_3$

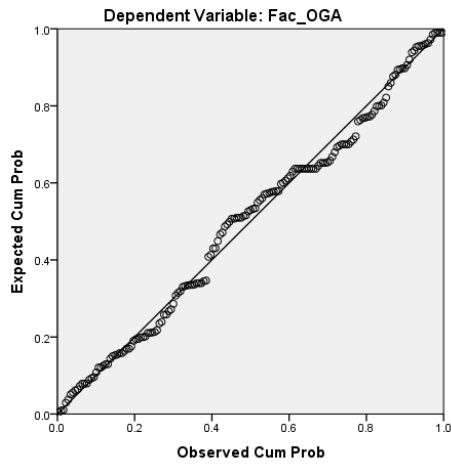
Normal P-P Plot of Regression Standardized Residual



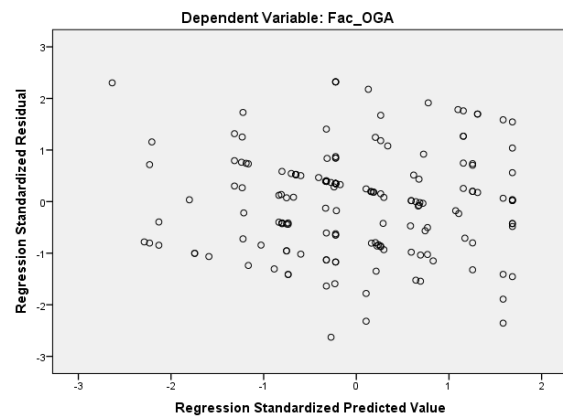
Equation 4: $OCA = \alpha_4 + \beta_{22} DME + \beta_{23} AGE + \beta_{24} SIZE + \varepsilon_4$



Normal P-P Plot of Regression Standardized Residual

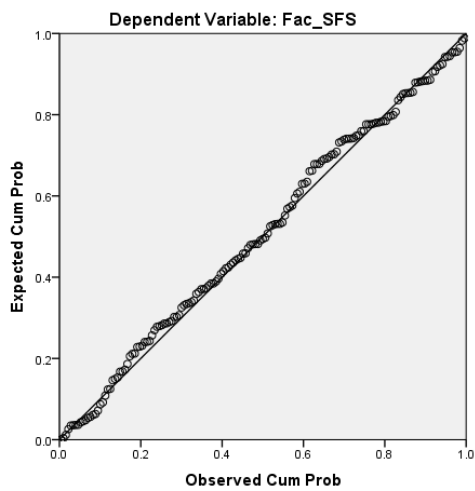


Scatterplot

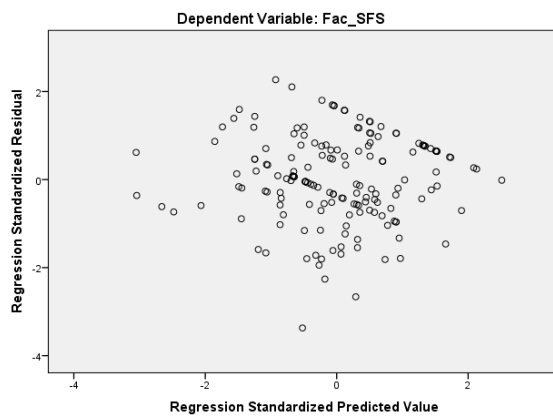


Equation 5: $OGA = \alpha_5 + \beta_{25}DME + \beta_{26} AGE + \beta_{27} SIZE + \varepsilon_5$

Normal P-P Plot of Regression Standardized Residual



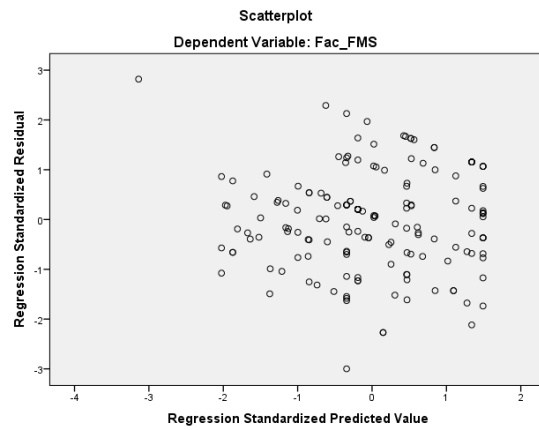
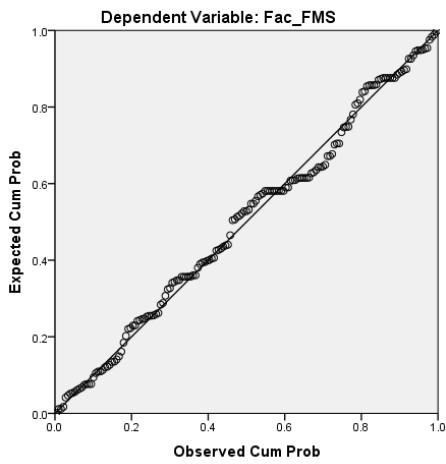
Scatterplot



Equation 6: $SFS = \alpha_6 + \beta_{28}DME + \beta_{29} OCA + \beta_{30} OGA + \beta_{31} AGE + \beta_{32} SIZE + \varepsilon_6$

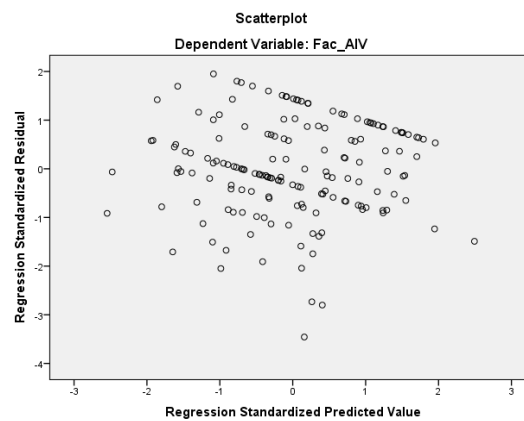
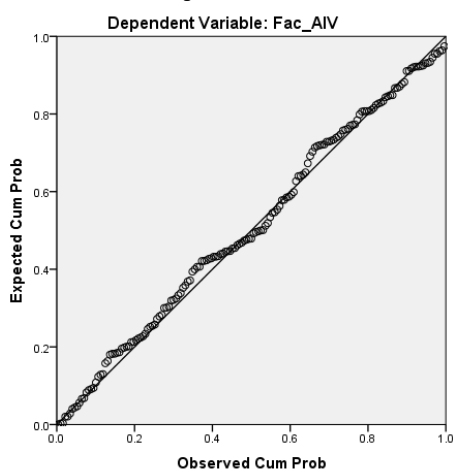


Normal P-P Plot of Regression Standardized Residual



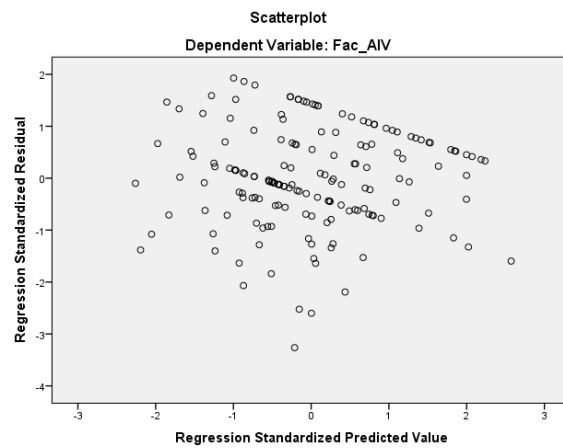
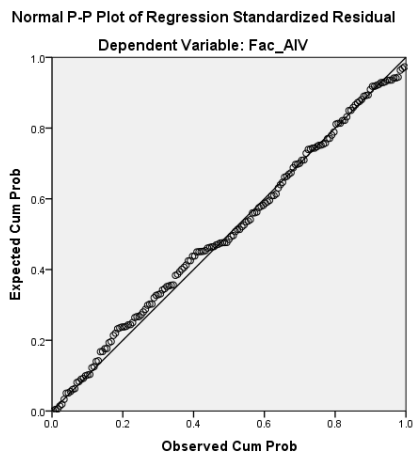
$$\text{Equation 7: } FMS = \alpha_7 + \beta_{33} SFS + \beta_{34} AGE + \beta_{35} SIZE + \varepsilon_7$$

Normal P-P Plot of Regression Standardized Residual

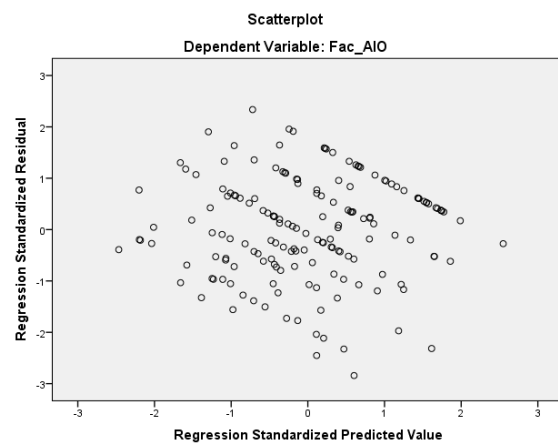
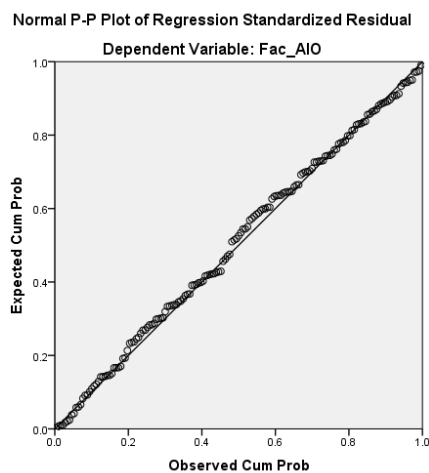


$$\text{Equation 8: } AIV = \alpha_8 + \beta_{36} MOP + \beta_{37} BAS + \beta_{38} ITR + \beta_{39} AEC + \beta_{40} CEP \\ + \beta_{41} AGE + \beta_{42} SIZE + \varepsilon_8$$





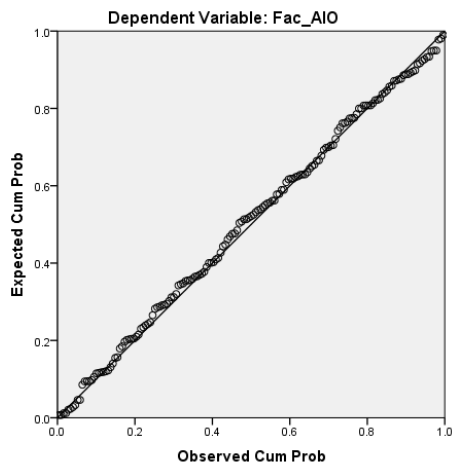
Equation 9: $AIV = \alpha_9 + \beta_{43}MOP + \beta_{44}BAS + \beta_{45}ITR + \beta_{46}AEC + \beta_{47}CEP + \beta_{48}COL + \beta_{49}(MOP*COL) + \beta_{50}(BAS*COL) + \beta_{51}(ITR*COL) + \beta_{52}(AEC*COL) + \beta_{53}(CEP*COL) + \beta_{54}AGE + \beta_{55}SIZE + \varepsilon_9$



Equation 10: $AIO = \alpha_{10} + \beta_{56}MOP + \beta_{57}BAS + \beta_{58}ITR + \beta_{59}AEC + \beta_{60}CEP + \beta_{61}AGE + \beta_{62}SIZE + \varepsilon_{10}$

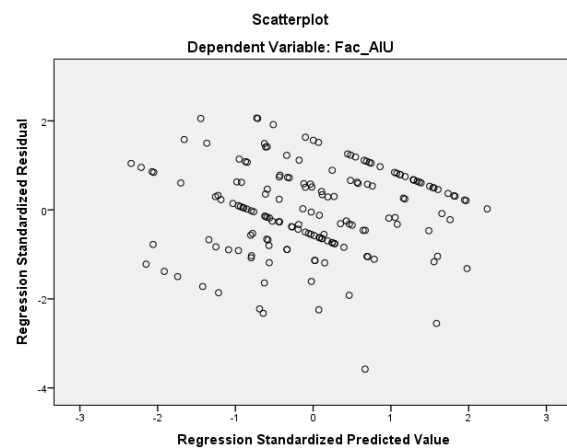
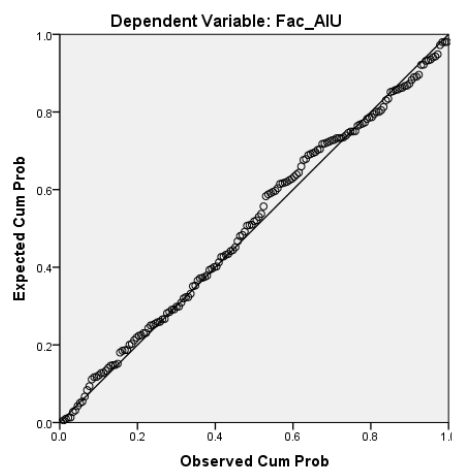


Normal P-P Plot of Regression Standardized Residual



$$\begin{aligned} \text{Equation 11: } AIO = & \alpha_{11} + \beta_{63}MOP + \beta_{64}BAS + \beta_{65} ITR + \beta_{66}AEC + \beta_{67}CEP+ \beta_{68}COL \\ & + \beta_{69}(MOP*COL) + \beta_{70}(BAS*COL) + \beta_{71}(ITR*COL) \\ & + \beta_{72}(AEC*COL) + \beta_{73}(CEP*COL) + \beta_{74}AGE+ \beta_{75}SIZE+ \varepsilon_{11} \end{aligned}$$

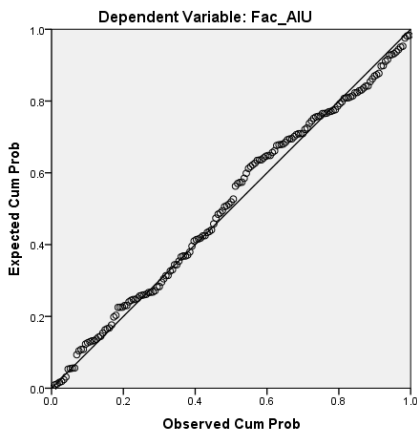
Normal P-P Plot of Regression Standardized Residual



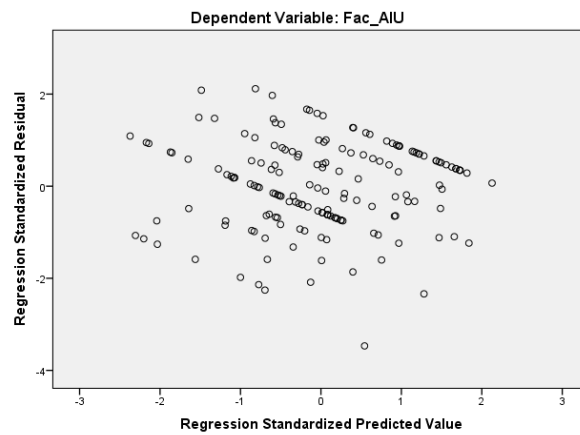
$$\begin{aligned} \text{Equation 12: } AIU = & \alpha_{12} + \beta_{76}MOP + \beta_{77}BAS + \beta_{78}ITR + \beta_{79}AEC + \beta_{80}CEP + \\ & \beta_{81}AGE+ \beta_{82}SIZE+ \varepsilon_{12} \end{aligned}$$



Normal P-P Plot of Regression Standardized Residual

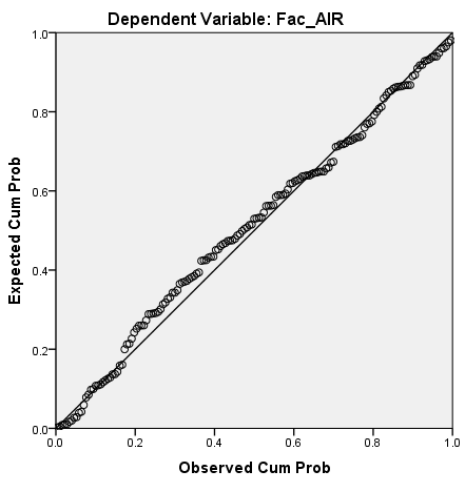


Scatterplot

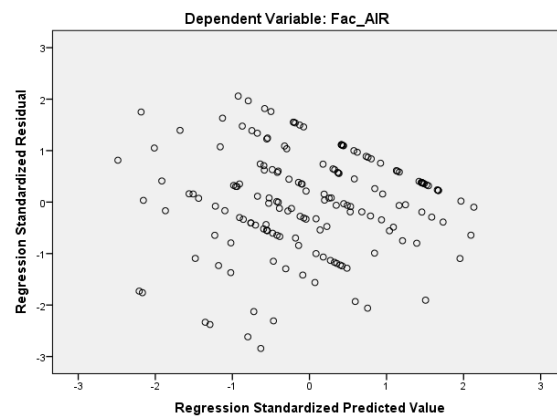


$$\begin{aligned} \text{Equation 13: } \text{AIU} = & \alpha_{13} + \beta_{83}\text{MOP} + \beta_{84}\text{BAS} + \beta_{85}\text{ITR} + \beta_{86}\text{AEC} + \beta_{87}\text{CEP} + \beta_{88}\text{COL} \\ & + \beta_{89}(\text{MOP} * \text{COL}) + \beta_{90}(\text{BAS} * \text{COL}) + \beta_{91}(\text{ITR} * \text{COL}) \\ & + \beta_{92}(\text{AEC} * \text{COL}) + \beta_{93}(\text{CEP} * \text{COL}) + \beta_{94}\text{AGE} + \beta_{95}\text{SIZE} + \varepsilon_{13} \end{aligned}$$

Normal P-P Plot of Regression Standardized Residual



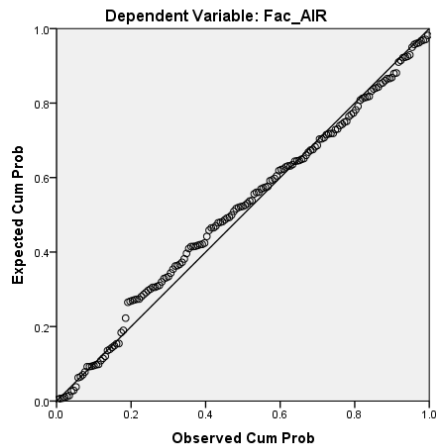
Scatterplot



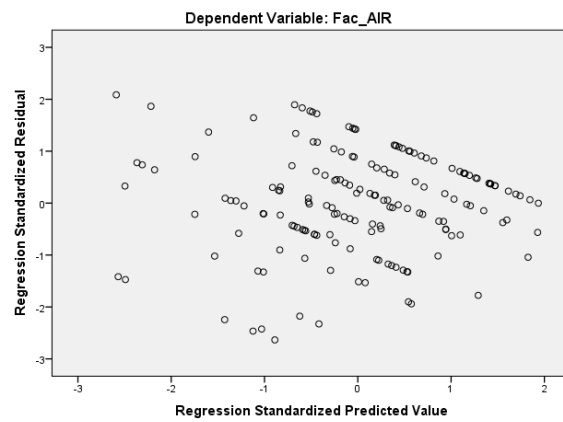
$$\begin{aligned} \text{Equation 14: } \text{AIR} = & \alpha_{14} + \beta_{96}\text{MOP} + \beta_{97}\text{BAS} + \beta_{98}\text{ITR} + \beta_{99}\text{AEC} + \beta_{100}\text{CEP} + \\ & \beta_{101}\text{AGE} + \beta_{102}\text{SIZE} + \varepsilon_{14} \end{aligned}$$



Normal P-P Plot of Regression Standardized Residual

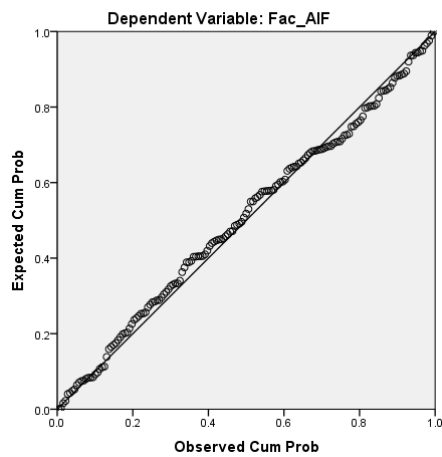


Scatterplot

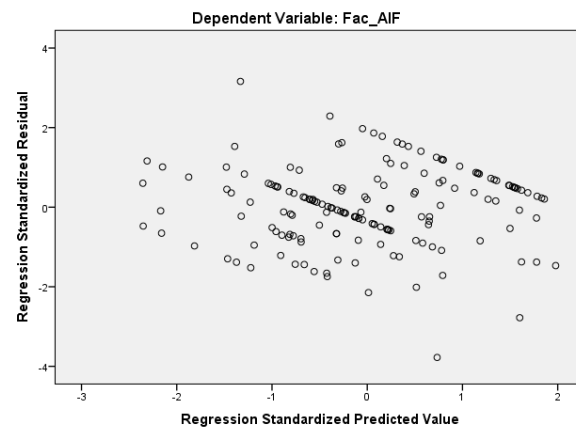


Equation 15:
$$\text{AIR} = \alpha_{15} + \beta_{103}\text{MOP} + \beta_{104}\text{BAS} + \beta_{105}\text{ITR} + \beta_{106}\text{AEC} + \beta_{107}\text{CEP} + \beta_{108}\text{COL} + \beta_{109}(\text{MOP}*\text{COL}) + \beta_{110}(\text{BAS}*\text{COL}) + \beta_{111}(\text{ITR}*\text{COL}) + \beta_{112}(\text{AEC}*\text{COL}) + \beta_{113}(\text{CEP}*\text{COL}) + \beta_{114}\text{AGE} + \beta_{115}\text{SIZE} + \varepsilon_{15}$$

Normal P-P Plot of Regression Standardized Residual



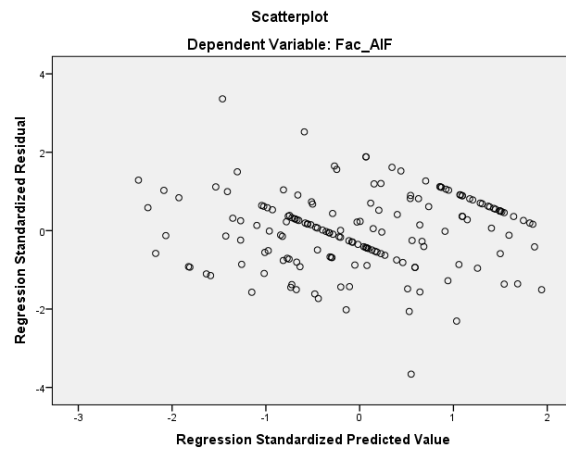
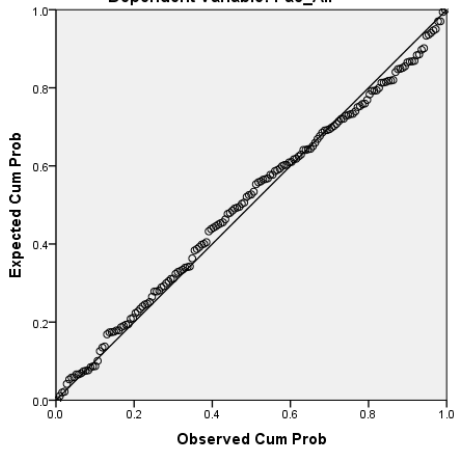
Scatterplot



Equation 16:
$$\text{AIF} = \alpha_{16} + \beta_{116}\text{MOP} + \beta_{117}\text{BAS} + \beta_{118}\text{ITR} + \beta_{119}\text{AEC} + \beta_{120}\text{CEP} + \beta_{121}\text{AGE} + \beta_{122}\text{SIZE} + \varepsilon_{16}$$



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Fac_AIF



Equation 17:
$$\text{AIF} = \alpha_{17} + \beta_{123}\text{MOP} + \beta_{124}\text{BAS} + \beta_{125}\text{ITR} + \beta_{126}\text{AEC} + \beta_{127}\text{CEP} + \beta_{128}\text{COL} + \beta_{129}(\text{MOP} * \text{COL}) + \beta_{130}(\text{BAS} * \text{COL}) + \beta_{131}(\text{ITR} * \text{COL}) + \beta_{132}(\text{AEC} * \text{COL}) + \beta_{133}(\text{CEP} * \text{COL}) + \beta_{134}\text{AGE} + \beta_{135}\text{SIZE} + \varepsilon_{17}$$



APPENDIX E

Cover Letter and Questionnaire (Thai Version)





ที่ ศร 0530.10/ 798

คณะกรรมการบัญชีและการจัดการ
มหาวิทยาลัยมหาสารคาม
อำเภอกันทรวิชัย จังหวัดมหาสารคาม
44150

14 มิถุนายน 2559

เรื่อง ขอบความอนุเคราะห์กรอกแบบสอบถาม

เรียน ผู้อำนวยการฝ่ายบัญชี/ผู้จัดการฝ่ายบัญชี

ด้วย นางสาวปภาทิต ศรีสว่างวงศ์ นิสิตระดับปริญญาเอก คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “คุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์และความอยู่รอดขององค์กร : การวิจัยหลักฐานเชิงประจักษ์ของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการทำวิทยานิพนธ์หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) และการศึกษาในครั้งนี้ได้เน้นให้นิสิตศึกษาข้อมูลด้วยตนเอง ดังนั้น เพื่อให้การจัดทำวิทยานิพนธ์เป็นไปด้วยความเรียบร้อยและบรรลุวัตถุประสงค์ คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขออนุญาตให้ นางสาวปภาทิต ศรีสว่างวงศ์ ศึกษาและเก็บรวบรวมในรายละเอียดตามแบบสอบถามที่แนบมาพร้อมนี้

คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม หวังเป็นอย่างยิ่งว่าจะได้รับความอนุเคราะห์จากท่านในการให้ข้อมูลในครั้งนี้ และขอขอบคุณมา ณ โอกาสนี้.

ขอแสดงความนับถือ

(รองศาสตราจารย์ ดร.ปัทมาภรณ์ บารมี อุตสาหกรรมกิจ)
คณบดีคณะกรรมการบัญชีและการจัดการ
มหาวิทยาลัยมหาสารคาม

สำนักบริหารหลักสูตรระดับบัณฑิตศึกษาและวิจัย
คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม
โทรศัพท์ (043) 754333 ต่อ 3408

แบบสอบถามเพื่อการวิจัย



เรื่อง คุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์และความอยู่รอดขององค์กร: การวิจัยหลักฐานเชิงประจักษ์
ของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

คำชี้แจง

โครงการวิจัยนี้มีวัตถุประสงค์เพื่อศึกษาวิจัยเรื่อง “คุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์และความอยู่รอดขององค์กร: การวิจัยหลักฐานเชิงประจักษ์ของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย” เพื่อเป็นข้อมูลในการจัดทำวิทยานิพนธ์ในระดับปริญญาเอกของผู้วิจัยในหลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จังหวัดมหาสารคาม หมายเลขโทรศัพท์ 043-754333

ข้าพเจ้าใคร่ขอความอนุเคราะห์จากท่านผู้ตอบแบบสอบถาม ได้โปรดตอบแบบสอบถามชุดนี้ โดยรายละเอียดของแบบสอบถามประกอบด้วยส่วนคำถาม 7 ตอน ดังนี้

ตอนที่ 1 ข้อมูลทั่วไปของผู้บริหารฝ่ายบัญชีธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

ตอนที่ 2 ข้อมูลทั่วไปเกี่ยวกับธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

ตอนที่ 3 ความคิดเห็นเกี่ยวกับคุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์ของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

ตอนที่ 4 ความคิดเห็นเกี่ยวกับผลการดำเนินงานของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อคุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์ของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

ตอนที่ 6 ความคิดเห็นเกี่ยวกับปัจจัยภายนอกที่ส่งผลต่อคุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์ของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

ตอนที่ 7 ข้อคิดเห็น ปัญหา และข้อเสนอแนะเกี่ยวกับคุณภาพข้อมูลทางการบัญชีของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

คำตอบของท่านจะถูกเก็บรักษาเป็นความลับ และจะไม่มีการใช้ข้อมูลใดๆ ที่เปิดเผยเกี่ยวกับตัวท่านในการรายงานข้อมูล รวมทั้งจะไม่มีการใช้ข้อมูลดังกล่าวกับบุคคลภายนอกอื่นใดโดยไม่ได้รับอนุญาตจากท่าน

ท่านต้องการรายงานสรุปผลการวิจัยหรือไม่

ต้องการ E-mail

ไม่ต้องการ

หากท่านต้องการรายงานสรุปผลการวิจัย โปรดระบุ E-mail Address ของท่าน หรือแนบนามบัตรของท่านมากับแบบสอบถามชุดนี้

ผู้วิจัยขอขอบพระคุณที่ท่านได้กรุณาเสียสละเวลาในการตอบแบบสอบถามชุดนี้อย่างถูกต้องครบถ้วน และหวังเป็นอย่างยิ่งว่า ข้อมูลที่ได้รับจากท่านจะเป็นประโยชน์อย่างยิ่งต่อการวิจัยในครั้งนี้ และขอขอบพระคุณอย่างสูงมา ณ โอกาสนี้ หากท่านมีข้อสงสัยประการใดเกี่ยวกับแบบสอบถาม โปรดติดต่อผู้วิจัยนางสาวภาพิต ศรีสว่างวงศ์ โทรศัพท์เคลื่อนที่ 083-593-5544 หรือ E-mail: golfgap2509@gmail.com

ขอขอบพระคุณที่ให้ข้อมูลไว้ ณ โอกาสนี้

(นางสาวภาพิต ศรีสว่างวงศ์)

นิสิตปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชาการบัญชี
คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม



ตอนที่ 1 ข้อมูลทั่วไปของผู้บริหารฝ่ายบัญชีธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

1. เพศ

ชาย

หญิง

2. อายุ

น้อยกว่า 30 ปี

30-40 ปี

41-50 ปี

มากกว่า 50 ปี

3. สถานภาพสมรส

โสด

สมรส

หม้าย/หย่าร้าง

4. ระดับการศึกษา

ปริญญาตรีหรือต่ำกว่า

สูงกว่าปริญญาตรี

5. ประสบการณ์ในการทำงาน

น้อยกว่า 10 ปี

10-15 ปี

16-20 ปี

มากกว่า 20 ปี

6. รายได้เฉลี่ยต่อเดือน

ต่ำกว่า 60,000 บาท

60,000-80,000 บาท

80,001-100,000 บาท

มากกว่า 100,000 บาท

7. ตำแหน่งงานในปัจจุบัน

ผู้อำนวยการฝ่ายบัญชี

ผู้จัดการฝ่ายบัญชี

อื่น ๆ (โปรดระบุ).....



ตอนที่ 2 ข้อมูลทั่วไปเกี่ยวกับธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

1. รูปแบบธุรกิจ

- | | |
|---|--------------------------------------|
| <input type="checkbox"/> บริษัทมหาชนจำกัด | <input type="checkbox"/> บริษัทจำกัด |
| <input type="checkbox"/> ห้างหุ้นส่วน | |

2. ที่ตั้งของธุรกิจ

- | | |
|--|--|
| <input type="checkbox"/> กรุงเทพมหานครและปริมณฑล | <input type="checkbox"/> ภาคเหนือ |
| <input type="checkbox"/> ภาคกลาง | <input type="checkbox"/> ภาคตะวันออก |
| <input type="checkbox"/> ภาคตะวันตก | <input type="checkbox"/> ภาคตะวันออกเฉียงเหนือ |
| <input type="checkbox"/> ภาคใต้ | |

3. ทุนในการดำเนินงาน

- | | |
|--|--|
| <input type="checkbox"/> ต่ำกว่า 25,000,000 บาท | <input type="checkbox"/> 25,000,000-50,000,000 บาท |
| <input type="checkbox"/> 50,000,000-75,000,000 บาท | <input type="checkbox"/> มากกว่า 75,000,000 บาท |

4. ระยะเวลาในการดำเนินงาน

- | | |
|--|--|
| <input type="checkbox"/> น้อยกว่า 5 ปี | <input type="checkbox"/> 5-10 ปี |
| <input type="checkbox"/> 11-15 ปี | <input type="checkbox"/> มากกว่า 15 ปี |

5. มูลค่าสินทรัพย์รวมของธุรกิจ

- | | |
|--|---|
| <input type="checkbox"/> ต่ำกว่า 50,000,000 บาท | <input type="checkbox"/> 50,000,000-150,000,000 บาท |
| <input type="checkbox"/> 150,000,001-250,000,000 บาท | <input type="checkbox"/> มากกว่า 250,000,000 บาท |

6. จำนวนพนักงานในปัจจุบัน

- | | |
|--|---|
| <input type="checkbox"/> น้อยกว่า 100 คน | <input type="checkbox"/> 100-200 คน |
| <input type="checkbox"/> 201-300 คน | <input type="checkbox"/> มากกว่า 300 คน |

7. รายได้เฉลี่ยของกิจการต่อปี

- | | |
|--|--|
| <input type="checkbox"/> ต่ำกว่า 25,000,000 บาท | <input type="checkbox"/> 25,000,000-50,000,000 บาท |
| <input type="checkbox"/> 50,000,001-75,000,000 บาท | <input type="checkbox"/> มากกว่า 75,000,000 บาท |



ตอนที่ 3 ความคิดเห็นเกี่ยวกับคุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์ของธุรกิจชั้นส่วนยานยนต์
ในประเทศไทย

คุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์ (Strategic Accounting Information Quality)	ระดับความคิดเห็น				
	มากที่สุด	มาก	ปานกลาง	น้อย	น้อยที่สุด
การมุ่งเน้นคุณค่าของข้อมูลทางการบัญชี (Accounting Information Value Orientation)					
1. กิจการเชื่อมั่นว่าการนำเสนอข้อมูลที่สอดคล้องกับวัตถุประสงค์และเป้าหมายขององค์กรเป็นอย่างดี จะช่วยให้การบริหารงานมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
2. กิจการมุ่งเน้นให้มีการจัดทำข้อมูลทางการบัญชีอย่างเป็นระบบและสอดคล้องกับเหตุการณ์ในปัจจุบัน จะช่วยให้ข้อมูลทางการบัญชีมีคุณภาพมากยิ่งขึ้น	5	4	3	2	1
3. กิจการให้ความสำคัญกับการศึกษาทำความเข้าใจที่เกี่ยวข้องกับคุณธรรมและจริยธรรมในการดำเนินงานขององค์กร จะช่วยทำให้ข้อมูลทางการบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
4. กิจการตระหนักเสมอว่าการดำเนินงานทางการบัญชี ที่คำนึงถึงความรับผิดชอบต่อสังคม จะช่วยให้ได้รับการยอมรับและเชื่อถือจากบุคคลที่เกี่ยวข้องว่าเป็นกิจการที่มีการบริหารงานที่ดีและมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
ศักยภาพในการสร้างความเที่ยงธรรมของข้อมูลทางการบัญชี (Accounting Information Objectivity Capability)					
5. กิจการเชื่อมั่นว่าการมีข้อมูลทางการบัญชีที่ปราศจากอคติและความลำเอียงและไม่บิดเบือน จะช่วยให้การตัดสินใจมีอิสระและมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
6. กิจการให้ความสำคัญกับการประยุกต์ใช้มาตรฐานการบัญชีที่สอดคล้องกับเหตุการณ์และบริบทขององค์กรอย่างต่อเนื่อง ซึ่งจะช่วยทำให้ข้อมูลทางการบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
7. กิจการมุ่งมั่นให้มีการรายงานข้อมูลทางการบัญชีให้กับบุคคลที่เกี่ยวข้องอย่างเท่าเทียมกัน ซึ่งจะช่วยให้การดำเนินงานมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
8. กิจการมุ่งเน้นให้มีการเลือกใช้วิธีการปฏิบัติทางการบัญชีที่สะท้อนให้เห็นถึงศักยภาพและความสามารถอย่างแท้จริง ซึ่งจะช่วยให้การบริหารงานบรรลุเป้าหมายได้อย่างมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
การมุ่งเน้นประโยชน์ของข้อมูลทางการบัญชี (Accounting Information Usefulness Focus)					
9. กิจการเชื่อมั่นว่าการมีข้อมูลทางการบัญชีที่สะท้อนให้เห็นสถานภาพขององค์กรเป็นอย่างดี จะช่วยทำให้ข้อมูลมีคุณภาพมากยิ่งขึ้น	5	4	3	2	1



ตอนที่ 3 ความคิดเห็นเกี่ยวกับคุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์ของธุรกิจชั้นส่วนยานยนต์
ในประเทศไทย (ต่อ)

คุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์ (Strategic Accounting Information Quality)	ระดับความคิดเห็น				
	มากที่สุด	มาก	ปานกลาง	น้อย	น้อยที่สุด
10. กิจกรรมให้ความสำคัญกับการนำเสนอข้อมูลโดยตรงไปตรงมาและสะท้อนให้เห็นถึงการปฏิบัติงานที่สอดคล้องกับสถานการณ์ที่เป็นจริงจะช่วยให้ข้อมูลสามารถนำไปประยุกต์ใช้ได้อย่างเหมาะสมมากยิ่งขึ้น	5	4	3	2	1
11. กิจกรรมมุ่งเน้นให้มีการจัดทำข้อมูลทางการบัญชีตามข้อปฏิบัติทางกฎหมายและมาตรฐานการบัญชีที่รับรองโดยทั่วไป จะช่วยให้ข้อมูลทางการบัญชีเกิดประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
12. กิจกรรมมุ่งเน้นให้มีการรายงานข้อมูลทางการบัญชีอย่างชัดเจนจะช่วยให้ข้อมูลถูกนำไปใช้ในการตัดสินใจได้อย่างรวดเร็วและทันเวลามากยิ่งขึ้น	5	4	3	2	1
การมุ่งเน้นความน่าเชื่อถือของข้อมูลทางการบัญชี (Accounting Information Reliability Emphasis)					
13. กิจกรรมเชื่อมั่นว่าการนำเสนอข้อมูลที่ถูกต้อง ครบถ้วน และมีการอ้างอิงหลักฐานที่น่าเชื่อถือ จะช่วยให้การดำเนินงานมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
14. กิจกรรมมุ่งเน้นในการประยุกต์ใช้ข้อมูลทางการบัญชีที่สามารถตรวจสอบที่มาที่ไปของวิธีการได้อย่างถูกต้อง จะช่วยทำให้เกิดประสิทธิภาพการดำเนินงานมากยิ่งขึ้น	5	4	3	2	1
15. กิจกรรมให้ความสำคัญกับการนำเสนอข้อมูลที่มีความถูกต้องและ รอบด้าน จะช่วยทำให้เกิดประโยชน์ต่อผู้ใช้ข้อมูลทางการบัญชีมากยิ่งขึ้น	5	4	3	2	1
16. กิจกรรมสนับสนุนให้มีการรายงานข้อมูลที่ครอบคลุมและสอดคล้องกับมาตรฐานการบัญชีที่รับรองโดยทั่วไป จะช่วยทำให้สามารถดำเนินงานได้อย่างมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
การประยุกต์ใช้ให้สอดคล้องกับภารกิจของข้อมูลทางการบัญชี (Accounting Information Function Implementation)					
17. กิจกรรมเชื่อมั่นว่าการมีข้อมูลทางการบัญชีที่สอดคล้องกับขอบเขตและภารกิจของการปฏิบัติงานเป็นอย่างดี จะช่วยทำให้ข้อมูลมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
18. กิจกรรมให้มุ่งเน้นให้มีการวิเคราะห์ขอบเขตและภารกิจขององค์กรอย่างเป็นระบบ ซึ่งจะช่วยสามารถจัดทำข้อมูลทางการบัญชีได้อย่างมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
19. กิจกรรมให้ความสำคัญกับการบูรณาการภารกิจ และหน้าที่ขององค์กรให้อยู่ในระบบเดียวกัน ซึ่งจะช่วยให้เกิดการนำเสนอข้อมูลทางการบัญชีที่เป็นประโยชน์ต่อการบริหารงานทั่วทั้งองค์กรมากยิ่งขึ้น	5	4	3	2	1
20. กิจกรรมตระหนักเสมอว่าการกำหนดขอบเขตและภารกิจได้อย่างชัดเจน จะช่วยให้สามารถรายงานข้อมูลทางการบัญชีได้สอดคล้องกับความต้องการใช้งานของผู้บริหารทุกระดับได้อย่างดีเยี่ยม	5	4	3	2	1



ตอนที่ 4 ความคิดเห็นเกี่ยวกับผลการดำเนินงานของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

ผลการดำเนินงาน (Performance)	ระดับความคิดเห็น				
	มากที่สุด	มาก	ปานกลาง	น้อย	น้อยที่สุด
ความเป็นเลิศของการตัดสินใจ (Decision Making Excellence)					
1. กิจการมีการวิเคราะห์ และออกแบบทางเลือกในสถานการณ์ต่างๆ ได้อย่างมีประสิทธิภาพภายใต้การแข่งขันที่รุนแรงและไม่แน่นอน	5	4	3	2	1
2. กิจการมีการเปรียบเทียบประโยชน์ที่จะได้รับว่ามีความเหมาะสมและคุ้มค่าต่อการตัดสินใจได้เป็นอย่างดี	5	4	3	2	1
3. กิจการมีการตัดสินใจเลือกทางเลือกที่มีประโยชน์สูงสุดอย่างรวดเร็วและทันเวลา	5	4	3	2	1
4. กิจการมีการเลือกทางเลือกที่ดีที่สุดในแต่ละสถานการณ์ที่เป็นอยู่ได้เป็นอย่างดี	5	4	3	2	1
ความได้เปรียบทางการแข่งขันของการดำเนินงาน (Operational Competitive Advantage)					
5. กิจการมีการดำเนินงานหรือการบริหารงานที่โดดเด่นและดีกว่าคู่แข่ง	5	4	3	2	1
6. กิจการมีเทคนิคและวิธีการในการดำเนินงานที่แตกต่างจากคู่แข่งอย่างเห็นได้ชัด	5	4	3	2	1
7. กิจการมีกระบวนการในการปฏิบัติงานที่มีศักยภาพและความสามารถมากกว่าคู่แข่ง	5	4	3	2	1
8. กิจการมีการปรับปรุงพัฒนาคุณลักษณะของผลิตภัณฑ์และนวัตกรรมใหม่ๆ ให้โดดเด่นและทันสมัยที่เหนือกว่าคู่แข่งอยู่เสมอ	5	4	3	2	1
การบรรลุเป้าหมายขององค์กร (Organizational Goal Achievement)					
9. กิจการมีการดำเนินงานบรรลุตามเป้าหมายที่วางไว้ได้เป็นอย่างดี	5	4	3	2	1
10. กิจการมีการจัดสรรทรัพยากรได้อย่างคุ้มค่าและเหมาะสมเป็นไปตามแผนงานได้ด้วยดีเสมอ	5	4	3	2	1
11. กิจการมีการดำเนินงานเป็นไปตามภารกิจ และวิสัยทัศน์ของผู้บริหาร ได้อย่างมีประสิทธิภาพ	5	4	3	2	1
12. กิจการมีการวางแผนบริหารจัดการงานสอดคล้องกับแผนงานที่วางไว้ อย่างเป็นรูปธรรม	5	4	3	2	1
ความสำเร็จขององค์กรอย่างยั่งยืน (Sustainable Firm Success)					
13. กิจการมีผลการดำเนินงานที่เป็นไปตามเป้าหมายที่วางแผนไว้อย่างต่อเนื่อง	5	4	3	2	1
14. กิจการมีส่วนแบ่งทางการตลาดที่เพิ่มขึ้นอย่างต่อเนื่อง	5	4	3	2	1
15. กิจการมียอดขายที่เพิ่มขึ้นอย่างต่อเนื่อง	5	4	3	2	1



ตอนที่ 4 ความคิดเห็นเกี่ยวกับผลการดำเนินงานของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย
(ต่อ)

ผลการดำเนินงาน (Performance)	ระดับความคิดเห็น				
	มากที่สุด	มาก	ปานกลาง	น้อย	น้อยที่สุด
16. กิจกรรมมีผลกำไรสุทธิที่เพิ่มมากขึ้นอย่างเนื่องเมื่อเทียบกับปีที่ผ่านมา	5	4	3	2	1
17. กิจกรรมมีเงินลงทุนที่เพิ่มขึ้นอย่างต่อเนื่อง	5	4	3	2	1
ความอยู่รอดขององค์กร (Firm Survival)					
18. กิจกรรมมั่นใจว่าจะสามารถบริหารงานได้เป็นอย่างดีภายใต้สถานการณ์การแข่งขันที่รุนแรงทั้งในปัจจุบันและในอนาคต	5	4	3	2	1
19. กิจกรรมได้รับความไว้วางใจจากลูกค้าและผู้มีส่วนเกี่ยวข้องอย่างต่อเนื่อง	5	4	3	2	1
20. กิจกรรมมีแนวโน้มที่จะสร้างนวัตกรรมในการดำเนินงานเพิ่มขึ้นอย่างต่อเนื่อง	5	4	3	2	1
21. กิจกรรมได้รับการยอมรับจากผู้บริหารว่าเป็นกิจกรรมที่มีการบริหารงานด้วยดีเสมอมา	5	4	3	2	1

ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อคุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์ของ
ธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

ปัจจัยภายในที่ส่งผลต่อคุณภาพข้อมูลทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด	มาก	ปานกลาง	น้อย	น้อยที่สุด
นโยบายองค์กรที่ทันสมัย (Modern Organizational Policy)					
1. กิจกรรมเชื่อมั่นว่าการมีแนวทางและนโยบายในการบริหารงานที่ชัดเจน จะช่วยให้การดำเนินงานมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
2. กิจกรรมมุ่งเน้นให้มีการกำหนดแนวทางและนโยบายที่สอดคล้องกับสถานการณ์ จะช่วยให้การบริหารงานมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
3. กิจกรรมให้ความสำคัญกับการประยุกต์ใช้นวัตกรรมใหม่ๆ อยู่เสมอ ซึ่งจะช่วยให้บรรลุเป้าหมายในการดำเนินงานได้เป็นอย่างดี	5	4	3	2	1
4. กิจกรรมมุ่งเน้นให้มีการนำเทคโนโลยีใหม่ๆ เข้ามาใช้ในการดำเนินงาน อยู่เสมอ ซึ่งจะช่วยให้เกิดศักยภาพในการแข่งขันอย่างต่อเนื่อง	5	4	3	2	1
ระบบบัญชีที่ดี (Best Accounting System)					
5. กิจกรรมเชื่อมั่นว่าการมีระบบบัญชีที่ดี จะช่วยทำให้การวางแผนการดำเนินงานมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1



ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อคุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์ของ
ธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย (ต่อ)

ปัจจัยภายในที่ส่งผลต่อคุณภาพข้อมูลทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด	มาก	ปานกลาง	น้อย	น้อยที่สุด
6. กิจการมุ่งมั่นให้มีการประยุกต์ใช้เทคนิคและวิธีการทางการบัญชีที่เป็นระบบมากยิ่งขึ้น ซึ่งจะช่วยให้การจัดทำข้อมูลทางการบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
7. กิจการให้ความสำคัญกับการลงทุนในการประยุกต์ใช้เทคโนโลยีที่เกี่ยวข้องกับการทางบัญชีมากยิ่งขึ้น จะช่วยให้การใช้ข้อมูลมีประสิทธิภาพได้มากยิ่งขึ้น	5	4	3	2	1
8. กิจการมุ่งมั่นให้มีการเก็บรวบรวมข้อมูลที่สะท้อนให้เห็นถึงสถานการณ์ขององค์กร จะช่วยให้สามารถบริหารงานได้อย่างมีประสิทธิภาพมากยิ่งขึ้น					
ความพร้อมด้านทรัพยากรเทคโนโลยี (IT Resource Readiness)					
9. กิจการเชื่อมั่นว่าการมีทรัพยากร หรือ เทคโนโลยีที่เหมาะสม และเพียงพอ จะช่วยให้การบริหารงานมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
10. กิจการให้ความสำคัญกับการจัดสรรงบประมาณเพื่อการลงทุนในด้านเทคโนโลยีอย่างต่อเนื่อง ซึ่งจะช่วยให้การบริหารงานบรรลุเป้าหมายได้เป็นอย่างดี	5	4	3	2	1
11. กิจการส่งเสริมให้บุคลากรเข้าร่วมอบรมทางด้านเทคโนโลยีสมัยใหม่อย่างต่อเนื่อง จะช่วยให้การประยุกต์ใช้เทคโนโลยีในองค์กรมีคุณภาพมากยิ่งขึ้น	5	4	3	2	1
12. กิจการสนับสนุนให้มีการบริหารจัดการฐานข้อมูลอย่างเป็นระบบ ซึ่งจะช่วยให้สามารถใช้อัฒมูลร่วมกันได้อย่างมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
ศักยภาพของพนักงานบัญชี (Accounting Employee Competency)					
13. กิจการเชื่อมั่นว่าการมีพนักงานบัญชีที่มีความรู้ความสามารถที่โดดเด่น จะช่วยให้การปฏิบัติงานบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
14. กิจการส่งเสริมให้บุคลากรเข้าร่วมฝึกอบรมและพัฒนาตนเองอย่างต่อเนื่อง ซึ่งจะช่วยการบริหารงานด้านการบัญชีประสบความสำเร็จมากยิ่งขึ้น	5	4	3	2	1
15. กิจการมุ่งเน้นให้บุคลากรนำประสบการณ์และความรู้การบัญชีในอดีตมาใช้เป็นแนวทางการปฏิบัติงานในปัจจุบัน ซึ่งจะช่วยให้การปฏิบัติงานทางการบัญชีบรรลุเป้าหมายได้อย่างมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
16. กิจการส่งเสริมให้มีการประยุกต์ใช้เทคโนโลยีสารสนเทศทางการบัญชีมากยิ่งขึ้น ซึ่งจะช่วยให้การปฏิบัติการทางการบัญชีประสบความสำเร็จได้เป็นอย่างดี	5	4	3	2	1



ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อคุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์ของ
ธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย (ต่อ)

ปัจจัยภายในที่ส่งผลต่อคุณภาพข้อมูลทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด	มาก	ปานกลาง	น้อย	น้อยที่สุด
การเรียนรู้ขององค์กรอย่างต่อเนื่อง (Continuous Organizational Learning)					
17. กิจกรรมที่เชื่อมั่นว่าการมีการเรียนรู้ขององค์กรอย่างต่อเนื่อง จะช่วยให้การบริหารงานมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
18. กิจกรรมให้ความสำคัญกับการจัดการความรู้ที่เป็นระบบและรูปธรรม ซึ่งจะช่วยให้การดำเนินงานมีประสิทธิภาพดียิ่งขึ้น	5	4	3	2	1
19. กิจกรรมส่งเสริมให้บุคลากรเรียนรู้ ศึกษา ค้นคว้า กระบวนการและวิธีการดำเนินงานใหม่ๆอย่างต่อเนื่อง จะช่วยให้ประสบความสำเร็จมากยิ่งขึ้น	5	4	3	2	1
20. กิจกรรมสนับสนุนให้มีการแบ่งปันความรู้ร่วมกันภายในองค์กรอยู่เสมอ จะช่วยให้การดำเนินงานบรรลุวัตถุประสงค์ได้มากยิ่งขึ้น	5	4	3	2	1

ตอนที่ 6 ความคิดเห็นเกี่ยวกับปัจจัยภายนอกที่ส่งผลต่อผลการดำเนินงานของธุรกิจผลิตชิ้นส่วน
ยานยนต์ในประเทศไทย

ปัจจัยภายนอกที่ส่งผลต่อคุณภาพข้อมูลทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด	มาก	ปานกลาง	น้อย	น้อยที่สุด
แรงกดดันจากสภาพแวดล้อมของการแข่งขัน (Competitive Environment Pressure)					
1. ในสถานการณ์ที่มีแข่งขันทางธุรกิจอย่างรุนแรงทำให้กิจการต่าง ๆ ต้องมองหาแบบกลยุทธ์ใหม่ๆอยู่เสมอ เพื่อสร้างความโดดเด่นให้กับสินค้าและบริการ	5	4	3	2	1
2. ในปัจจุบันกฎระเบียบและข้อบังคับต่างๆในการปฏิบัติงานมีการเปลี่ยนแปลงอย่างต่อเนื่อง ส่งผลให้กิจการต่างๆต้องมีการปรับเปลี่ยนวิธีการดำเนินงาน เพื่อให้การปฏิบัติงานสอดคล้องกับสถานการณ์ดังกล่าวได้เป็นอย่างดี	5	4	3	2	1
3. คู่แข่งขันในตลาดที่เพิ่มจำนวนมากขึ้น ส่งผลให้กิจการต่างๆต้องมีการปรับเปลี่ยนแนวทางและวิธีการดำเนินงานให้เหมาะสมกับการแข่งขันมากยิ่งขึ้น	5	4	3	2	1
4. ลูกค้ามีความต้องการที่หลากหลายเพิ่มมากขึ้น ส่งผลให้กิจการต่างๆต้องมีการปรับเปลี่ยนการดำเนินงานอย่างต่อเนื่อง เพื่อให้การบริหารงานบรรลุความสำเร็จไปได้ด้วยดี	5	4	3	2	1



ตอนที่ 7 ข้อเสนอแนะ

หากท่านมีข้อเสนอแนะเพิ่มเติมเกี่ยวกับการบริหารงานของคุณภาพข้อมูลทางการบัญชีของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย เพื่อให้สามารถตอบสนองต่อการเปลี่ยนแปลงของสภาพแวดล้อมทั้งภายในและภายนอกกิจการ หรือมีข้อเสนอแนะเกี่ยวกับแบบสอบถาม ได้โปรดเสนอแนะในช่องว่างด้านล่างนี้

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

ขอขอบพระคุณท่านที่ได้สละเวลาตอบแบบสอบถามทุกข้อ โปรดพับแบบสอบถามใส่ซองที่แนบมาพร้อมนี้และส่งคืนตามที่อยู่ที่ระบุไว้



APPENDIX F
Cover Letter and Questionnaire (English Version)



Questionnaire for the Ph. D. Dissertation Research
“Strategic Accounting Information Quality and Firm Survival: An Empirical
Evidence Investigation of Auto Parts Businesses in Thailand”

Explanations:

This research is a part of Ph.D. (Accounting) dissertation Maharakham Business School, Maharakham University, Thailand. The objective of this research is to investigate the performance of auto parts businesses in Thailand. The questionnaire is divided into 7 sections

- Section 1:** Personal information about executives of auto parts businesses in Thailand,
- Section 2:** General information about auto parts businesses in Thailand,
- Section 3:** Opinion on strategic accounting information quality of auto parts businesses in Thailand,
- Section 4:** Opinion on business outcomes of auto parts businesses in Thailand,
- Section 5:** Opinion on the effect of internal factor affecting strategic accounting information quality of auto parts businesses in Thailand,
- Section 6:** Opinion on the effect of external factor affecting strategic accounting information quality strategy of auto parts businesses in Thailand, and
- Section 7:** Recommendations and suggestions regarding business administration of auto parts businesses in Thailand.

Your answer will be kept as confidentiality and your information will not be shared with any outsider party without your permission.

Do you want a summary of the results?

Yes, e-mail No

If you want a summary of this research, please indicate your E-mail address or attach your business card with this questionnaire. The summary will be mailed to you as soon as the analysis is completed.

Thank you for your time to answer all the questions. I have no doubt that your answer will provide valuable information for academic advancement. If you have any questions with respect to this questionnaire, please contact me directly.

Sincerely Yours,

(Papapit Srisawangwong)
 Ph.D. Student
 Maharakham Business School
 Maharakham University, Thailand

Contact Info:

Office No: 043-754333 ext. 3431
 Fax No: 043-754422
 Cell phone: 083-593-5544
 E-mail: golgap2509@gmail.com



Section 1 Personal information of accounting executives of auto parts businesses in Thailand

1. Gender

- Male Female

2. Age

- Less than 30 years old 30 - 40 years old
 41-50 years old More than 50 years old

3. Marital Status

- Single Married
 Divorced

4. Level of Education

- Bachelor's degree or equal Higher than Bachelor's degree

5. Working Experiences

- Less than 10 years 10 - 15 years
 16 - 20 years More than 20 years

6. Average Monthly Income

- Less than 60,000 Baht 60,000 - 80,000 Baht
 80,001 - 100,000 Baht More than 100,000 Baht

7. Current Position

- Accounting director Accounting managers
 Other (Please Specify).....



Section 2 General information of auto parts businesses in Thailand

1. Business Entity

- Public company limited Company limited
 Partnership

2. Business Location

- Bangkok Metropolitan Region Northern Region
 Central Region Eastern Region
 North Eastern Region Western Region
 Southern Region

3. Operational Capital

- Less than 25,000,000 Baht 25,000,000 - 50,000,000 Baht
 50,000,001 - 75,000,000 Baht More than 75,000,000 Baht

4. Business Operating Period

- Less than 5 years 5 - 10 years
 11 - 15 years More than 15 years

5. Total Business Asset

- Less than 50,000,000 Baht 50,000,000 - 150,000,000 Baht
 150,000,001 - 250,000,000 Baht More than 250,000,000 Baht

6. Number of Full Time Employees

- Less than 100 persons 100 - 200 persons
 201 - 300 persons More than 300 persons

7. Average Annual Income

- Less than 25,000,000 Baht 25,000,000 - 50,000,000 Baht
 50,000,001 - 75,000,000 Baht More than 75,000,000 Baht



Section 3 Opinion on strategic accounting information quality of auto parts businesses
in Thailand,

Strategic Accounting Information Quality	Level of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Accounting Information Value Orientation					
1. Firm believes that well presenting information related to organization's purposes and goals helps gain more effective management.	5	4	3	2	1
2. Firm concentrates on the systematically accounting preparation and being consistent with current events and helps earn more quality of accounting information.	5	4	3	2	1
3. Firm places importance on understanding of integrity and ethics of organization' operations, which helps gain more efficiently accounting information.	5	4	3	2	1
4. Firm always realizes that accounting operations must consider accountability because of being related to persons' acceptance and trust.	5	4	3	2	1
Accounting Information Objectivity Capability					
5. Firm believes that obtaining accounting information without prejudice, biases, or distortion helps make a decision more freely and more efficiently.	5	4	3	2	1
6. Firm places priority on the application of accounting standards to be constantly associated with events and organization's contexts which help attain more efficiently accounting information.	5	4	3	2	1
7. Firm stresses on accounting reports, for equally involved persons, which help to gain more efficient operations.	5	4	3	2	1
8. Firm highlights on alternatives for accounting operations, to reflect actual potential, which help achieve more efficiently operational goals.	5	4	3	2	1
Accounting Information Usefulness Focus					
9. Firm believes that obtaining accounting information helps reflect organization's situations and enhance the quality of information.	5	4	3	2	1
10. Firm places importance on presenting straightforward information which reflects the operations consistent with actual situations and helps apply information appropriately.	5	4	3	2	1
11. Firm stresses on the accounting information preparation, according to laws and accounting standards certified in general, which helps gain more effectively accounting information.	5	4	3	2	1
12. Firm aims at clearly accounting information reports which help information be applied for making a decision rapidly and on time.	5	4	3	2	1



Section 3 Opinion on strategic accounting information quality of auto parts businesses
in Thailand (continued)

Strategic Innovation Capability	Level of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Accounting Information Reliability Emphasis					
13. Firm believes that presenting information based on evidences correctly, completely, and credibly helps attain more efficient operations.	5	4	3	2	1
14. Firm emphasizes on the application of accounting information which is able to be examined originally and methodologically and helps attain more efficient operations.	5	4	3	2	1
15. Firm places importance on correct and inclusive information presentation in order to bring about more benefits to information users.	5	4	3	2	1
16. Firm supports to make comprehensively information reports in accordance with certified accounting standards in general which help operate tasks effectively.	5	4	3	2	1
Accounting Information Function Implementation					
17. Firm believes that possessing accounting information in accordance with scopes and missions of performances perfectly helps gain more proficient information.	5	4	3	2	1
18. Firm emphasizes on analyzing organization's scopes and missions systematically which helps manage accounting information to be more valuable.	5	4	3	2	1
19. Firm places importance on mission integration and organization's functions to be the same system which helps present accounting information beneficially to general management in any organization.	5	4	3	2	1
20. Firm realizes that determining scopes and missions clearly helps accounting information reports consistent to users' needs and all management excellently.	5	4	3	2	1



Section 4 Opinion on business outcomes of auto parts businesses in Thailand,

Business Outcomes	Level of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Decision Making Excellence					
1. Firm analyzes and designs alternatives for any situation effectively under uncertain and severe competitions.	5	4	3	2	1
2. Firm compares the benefits to be gained that they are suitable and worthwhile for making a decision excellently.	5	4	3	2	1
3. Firm makes good alternatives to gain the highest benefits rapidly and timely.	5	4	3	2	1
4. Firm possesses the best alternatives for any existing situations perfectly.	5	4	3	2	1
Operational Competitive Advantage					
5. Firm operates and manages itself with outstanding management and better than competitors.	5	4	3	2	1
6. Firm owns techniques and approaches for operations different from competitors obviously.	5	4	3	2	1
7. Firm potentially owns the process for operations and competency over competitors.	5	4	3	2	1
8. Firm has always improved new product appearances and new innovations outstandingly and modernly over competitors.	5	4	3	2	1
Operational Goal Achievement					
9. Firm performs excellently and achievably operational goals.	5	4	3	2	1
10. Firm has allocated resources suitably and valuably in accordance with its plans.	5	4	3	2	1
11. Firm has operated according to missions and executives' visions effectively.	5	4	3	2	1
12. Firm has planned operating plans consistent with set plans substantially.	5	4	3	2	1
Sustainable Firm Success					
13. Firm can illustrate performances in accordance with goals continually.	5	4	3	2	1
14. Firm gains market share increasingly and constantly.	5	4	3	2	1
15. Firm demonstrates turnover continuously.	5	4	3	2	1
16. Firm earns a net profit increasingly, compared to previous years.	5	4	3	2	1
17. Firm has a capital fund continuously.	5	4	3	2	1
Firm Survival					
18. Firm is confident that it can manager well under severely competitive situations both at present and in the future	5	4	3	2	1
19. Firm is credible from customers and related parties.	5	4	3	2	1
20. Firm creates innovations for operations increasingly.	5	4	3	2	1
21. Firm is accepted, especially from the executives that it is the firm owning management excellently.	5	4	3	2	1



Section 5 Opinion on the effect of internal factor affecting strategic accounting information quality of auto parts businesses in Thailand,

Internal factor affecting Strategic Accounting Information Quality	Level of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Modern Organizational Policy					
1. Firm strongly believes that having an approach and a policy for management obviously can help performances more efficiently.	5	4	3	2	1
2. Firm focuses on determining an approach and a policy related to situations, and they help manage more efficiently.	5	4	3	2	1
3. Firm always emphasizes on newly innovative applications in order to help attain operational goals.	5	4	3	2	1
4. Firm always emphasizes on newly innovative applications in order to gain the potential for competitions continuously.	5	4	3	2	1
Best Accounting System					
5. Firm believes that excellently accounting information can help operation plans more efficiently.	5	4	3	2	1
6. Firm focuses on applying techniques and accounting methods more systematically so as to help provide accounting information more efficiently.	5	4	3	2	1
7. Firm places priority on investment of technological applications involved in accounting in order to enhance the proficiency of information applications more efficiently.	5	4	3	2	1
8. Firm emphasizes integrating information which reflects organization's circumstances and helps manage missions more effectively.	5	4	3	2	1
IT Resource Readiness					
9. Firm is confident that appropriately and sufficiently having resources or technologies help management more effectively.	5	4	3	2	1
10. Firm places importance on allocating budgets for investment on technologies continuously, to help operations achieve operational goals.	5	4	3	2	1
11. Firm supports personnel to be trained on technologies continuously, to help applied organization's technologies gain more quality.	5	4	3	2	1
12. Firm supports database management systematically, to help integrate information more effectively.	5	4	3	2	1



Section 5 Opinion on the effect of internal factor affecting strategic accounting information quality of auto parts businesses in Thailand (continued)

Internal factor affecting Strategic Accounting Information Quality	Level of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Accounting Employee Competency					
13. Firm believes that knowledgeable and outstanding accountants can help accounting operations more efficiently.	5	4	3	2	1
14. Firm supports personnel to be trained and developed continuously, to help accounting management more successfully.	5	4	3	2	1
15. Firm always emphasizes on employing previous experiences and knowledge of accounting to be a guideline for present operations, to help accounting operations achieve more efficiently.	5	4	3	2	1
16. Firm supports applying more accounting information technologies, to help accounting operations gain more successfully.	5	4	3	2	1
Continuous Organizational Learning					
17. Firm believes that organization's information learning continuously can help gain more effectively.	5	4	3	2	1
18. Firm places importance on systematic and substantial knowledge, to help operations gain more effectively.	5	4	3	2	1
19. Firm supports personnel to learn, study, and research continuously new processes and approaches to be more successful.	5	4	3	2	1
20. Firm always supports sharing knowledge in an organization, to help performances obtain more operational goals.	5	4	3	2	1



Section 6 Opinion on the effect of external factor affecting strategic accounting information quality of auto parts businesses in Thailand, and

External factor affecting Strategic Accounting Information Quality	Level of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Competitive Environment Pressure					
1. Among severely competitive situations, any business must always search of forms and strategies to create outstanding products and services.	5	4	3	2	1
2. At present, regulations and requirements for operation are always being changed continuously. Any organization must adapt operational approaches to be consistent with such situations perfectly.	5	4	3	2	1
3. Increasing competitors in the market results any business in adjusting approaches to be more suitable for competitions.	5	4	3	2	1
4. Various demanding for customers brings about any business adjusting the way of operations continuously to achieve perfectly operational success.	5	4	3	2	1

Section 7 Recommendations and suggestions regarding administration of auto parts businesses in Thailand, in order to respond to the change of environment both inside and outside the business or suggestions about the questionnaire, to please suggestions in the space as below.

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

Thank you for your time answering every question. Please fold the set of questionnaires, insert it into an attached envelope, and return to the address stated.

APPENDIX G
Letters to Experts



สำเนา



บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333 ต่อ 3431
 ที่ ศร.0530.10/ วันที่ 5 มิถุนายน 2559
 เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน รองศาสตราจารย์ ดร.ปัทมาภรณ์ บรมวิจิตร

ด้วย นางสาวปภาพิศ ศรีสว่างวงศ์ นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชา
 การบัญชี (ปร.ด.) คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์
 เรื่อง "คุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์และความอยู่รอดขององค์กร : การตรวจสอบหลักฐานเชิงประจักษ์
 ของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย" ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต
 ดังนั้นเพื่อให้การดำเนินการเป็นไปด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ
 มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

จึงเรียนมาเพื่อโปรดพิจารณา

(รองศาสตราจารย์ ดร.ภาณุพันธ์ ประทุม)
 รองคณบดีฝ่ายบัณฑิตศึกษาและวิจัย

(รองศาสตราจารย์ ดร.ปัทมาภรณ์ บรมวิจิตร)
 คณบดีคณะการบัญชีและการจัดการ
 มหาวิทยาลัยมหาสารคาม





บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333 ต่อ 3431

ที่ ศธ.0530.10/

วันที่ 5 มิถุนายน 2559

เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน ผู้ช่วยศาสตราจารย์ ดร.เกลินี หมั่นไธสง

ด้วย นางสาวปภาพิศ ศรีสว่างวงศ์ นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชาการบัญชี (ปร.ด.) คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์เรื่อง “คุณภาพข้อมูลทางการบัญชีเชิงกลยุทธ์และความอยู่รอดขององค์กร : การตรวจสอบหลักฐานเชิงประจักษ์ของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้นเพื่อให้การดำเนินการเป็นไปด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย และขอเสนอแนะเพื่อนำข้อมูลที่ได้ไปดำเนินการทำวิทยานิพนธ์ต่อไปตามเอกสารแนบท้าย

จึงเรียนมาเพื่อโปรดพิจารณา

(รองศาสตราจารย์ ดร.ปท./เกษภารมี อุตสาหะวาณิชกิจ)

คณบดีคณะการบัญชีและการจัดการ



VITA



VITA

NAME Miss Papapit Srisawangwong
DATE OF BIRTH September 25, 1981
PLACE OF BIRTH Kalasin, Thailand
ADDRESS 43/2 Yu Charoen Village, Soi Rim Khlong Somthawin 23,
Rim Khlong Somthawin Street, Talat Sub District,
Muang, Mahasarakham, Thailand 44000
POSITION Lecturer
PLACE OF WORK Rajabhat Mahasarakham University,
Talat Sub District, Muang
Mahasarakham, Thailand 44000

EDUCATION

2004 Bachelor of Business Administration (Accounting)
Rajabhat Mahasarakham University, Mahasarakham, Thailand
2006 Master of Accounting
Mahasarakham University, Mahasarakham, Thailand
2017 Doctor of Philosophy (Accounting)
Mahasarakham University, Mahasarakham, Thailand

RESEARCH

Ussahawanitchakit, P. and Srisawangwong, P. (2015). Best internal control system on goal achievement of instant foods and convenience foods businesses in Thailand. *The Business and Management Review*, 7(1), 408-420.

