The Analysis and Synthesis on Education Management for Readiness Preparation of Thai Workforce in Accounting for The ASEAN Community

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Abstract

This article was a part of full dissertation titled “Development of a Non-Formal Education Management Model of Readiness Preparation of Thai workforce in Accounting for the ASEAN Community”. The purpose was to provide an analysis and synthesis on education management for readiness preparation of Thai workforce in accounting for the ASEAN Community. It employed qualitative approach by documentary study, and an in-depth interview. The data were analyzed and synthesized by content analysis. The analysis showed that moving forward to be standardized, active role and passive roles, and learning outcomes fitted to the roles of the Thai workforce in Accounting. The education management synthesis found 5 functions to be considered which were curricula, contents, activities, desired workforce qualification, and evaluation.

1. Introduction

The Association of South East Asian Nations, known as ASEAN, formed the ASEAN Community which would be effectively by 2015. By that time, there would be so many changes occurred, such as, military cooperation and rapid growth of markets within ASEAN, better bargaining power toward other countries and improvement in...
Asian’s quality of life (ASEAN Secretariat, 2008). With the ambitious plan to form ASEAN Community by an EU-style single market, cooperative of people in the ASEAN would enhance the power of negotiation and economic growth. Accounting services which were parts of the free flow of services, and accounting profession, which was part of the seven free flow professions, according to AEC’s objectives, became important in order to serve the growth of markets and the expansion of businesses. People were the most important component in any business strategies. Since the eighth national economic development plan B.E. 2540-2545 (1997-2001) to the eleventh national economic development plan B.E. 2555-2559 (2012-2016) emphasized the concept of people-centered development and peoples participatory as driven mechanism for guiding knowledge-based economic to be able to adapt to the changes and support human growths (National Economic and Social Development Board, 2012).

A part of ASEAN Vision 2020 stated that “enhance human resource development in all sectors of the economy through quality education, upgrading of skills and capabilities and trainings” (ASEAN Secretariat, 2008). This vision clearly aimed to upgrade human skills and capabilities and training, it was as similar goal as a non-formal education. Non-formal education could be described as activities or projects that helped people learn through various learning sources with flexibility in time and place. There were many pitfalls in Thai educational system. Students had long hours studying in order to pass the exam, but they were not able to think out of the box or apply soft skills. The graduated accountants were not sufficient enough to deliver quality work in the business as they lack of integrated technical knowledge and critical thinking to make decisions. Even though, in-house training or third party training had provided technical skills training, it was only to support the Continuous Professional Development (CPD) policy or tried to support the demanding skills of the workforce but not all workforces were effectively trained. Furthermore, business strategies, communication, and analytical skills training were essential skills in the next 5 years (Asean Federation of Accountants, 2012). No education management served Thai workforce in accounting to be developed, prepared and gotten ready for the ASEAN Community.

2. Objectives

To analyze and synthesize on education management for readiness preparation of Thai workforce in accounting for the ASEAN Community

3. Literature Reviews

3.1. Non-formal education

Non-formal education was the social development projects or activities which its main purpose was to enhance human resource’s capacities. It supported life-long learning by adopting many forms of activities to transmit one’s knowledge to others. Non-formal education also responded to each individual learning needs. There was no definite format of learning styles. It is permissible to use any methods of provision courses or training durations. The educator could be any people, institution, company, and organization (Ministry of Education, 2008 and Rattana-Ubol, 1997). This research analysed in 5 terms of the education; curricula, materials, activities, desired workforce qualification and evaluation.

3.2 Professional Accountants Competency

International Accounting Education Standards Board (2014) defined competence in Handbook of International Education Pronouncement 2014 as the ability to perform a work role to define standard with reference to working environments. To demonstrate competence in a role, a professional accountant must possess the necessary technical competence, professional skills, and professional values, ethics, and attitudes. To define the necessary competency emphasized the ability of individuals to perform to the standards expected of professional accountants, and requires an appropriate level of knowledge, skills, values, ethics, and attitudes to achieve that competence.

- Technical Competent consisted of financial accounting and reporting, Management accounting, Finance and Financial Management, Taxation, Audit and Assurance, Governance, Risk Management and Internal Control,
Business laws and Regulations, Information Technology, Business and Organization environment, Economics, and Business Strategy and Management. (International Accounting Education Standards Board, 2014b)

- Professional Skills consisted of Intellectual, Interpersonal and Communication, Personal, and Organization. (International Accounting Education Standards Board, 2014c)
- Professional Values, Ethics, and Attitudes consisted of Professional skepticism and Professional Judgment, Ethical Professional, and Commitment to the Public Interest. (International Accounting Education Standards Board, 2014d)

3.3 ASEAN Community

ASEAN Community (ASEAN Secretariat, 2008) was intentionally founded by the announcement of the Association of South East Asian Nations (ASEAN) at the Ninth Summit, October 2003. There were ten countries together to form ASEAN Member State (AMS): Brunei Darussalam, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Vietnam. With the single market, the barriers against AMS will be reduced. Therefore, Thailand and AMS needed to enter into ASEAN Mutual Recognition Arrangement on accountancy services (2014) called MRA.

MRA’s objectives were to facilitate mobility of accountancy services professionals, to enhance the current regime, and to exchange information in order to promote adoption of best practices on standards and qualifications.

The qualification to be registered as an ASEAN Chartered Professional Accountant (ACPA):

- had accredited accountancy degree
- possessed a current and valid professional registration certificate in the country of origin
- had acquired relevant practical experience
- had complied with the CPD policy of the country of origin, and
- had obtained certification from the National Accountancy Body (NAB).

The driving forces from becoming the ASEAN Community with free flow of the workforce in accounting across 10 ASEAN member states through the MRA would affect the large amount of accounting services supplier. Furthermore, stakeholders of financial statements, business organizations and the International Education Standards (revised) in 2014 required efficiently workforce in accounting to perform task according to its roles. Education management was employed to enhance the capacity of Thai workforce in accounting.

4. Methodology

4.1 The first stage: Documentary study stage

This stage was a secondary data study to find the education management for readiness preparation of Thai workforce in accounting for the ASEAN Community. The data collection was done through a documentary study on the ASEAN Community issues and what should Thai workforce in accounting prepare for the readiness to ASEAN Community issues and best practices in the formal education of accounting degree and non-formal education of accounting professional bodies from Thailand and overseas. The research methods used content-analysis approach through documents, report papers, journals, and qualitative studies from 2004 to present. The research instrument was a data analysis form, and the qualitative data were analysed by using content-analysis.

4.2 The second stage: In-depth interview stage

This stage was a primary data study that investigated the education management for readiness preparation of Thai workforce in accounting for the ASEAN Community. The data collection was done through an in-depth interview with 3 groups of purposive selected experts consisted of: ASEAN Community policy relating to accounting, accounting instructors, and accountants and auditors. The research instruments consisted of a data
5. Result

5.1 The aim of the education management towards ASEAN Community.

The analysis found that the education management aimed Thai workforce in accounting would be enhanced their capacity and competency to the standardization level. In order to mobilization of the workforce towards ASEAN Community through MRA, the CPD would be the first issues since Thailand had announced the adjustment from 12 CPD hours to 18 CPD hours per year (Federation of Accounting Professions, 2013). However, most AMS required average 40 CPD hours per year equivalent to the International Educational Standards requirement. Second, increase the English proficiency skills both writing and oral. The formal language used in ASEAN was determined to be English but Thais’ ability to use English for communication showed poorly skills. Its ability was better than only Laos and Cambodians (Educational Testing Service, 2014). Third, the Thai education system do favour a power of teacher to control the classroom, while Singapore’s education policy emphasized the “teach less, learn more” that let students to explore knowledge outside the classroom and sharing the information together. Last, attitudes of Thai workforce in accounting ignored the opportunities of the mobilization as well as the sharing information through international networks. Thus, the aim of education management towards ASEAN Community preferred the movement to the standardization of the CPD hours, English proficiency, method of teaching, and attitudes.

5.2 Readiness preparation characteristics of the Thai workforce in accounting

The analysis of document study and in-depth interviews on characteristic of the readiness preparation of Thai workforce in accounting issue showed that the globalization reflected to change accountants’ roles. They should be able to analyse historical data to generate useful information for decision making in management, pursue accounting technical knowledge as well as be intelligent around the business, taxation, rules and regulation relating to international transactions, communication skills not only in Thai but also in English, and Professional ethics.

ASEAN Community had offered opportunities for Thai workforce in accounting to perform tasks according to 2 roles of responsibilities. Active role, those who worked in Thailand, served the growth and expansion of international transactions of Thai business and international investment in Thailand. They needed to prepare technical knowledge of accounting standards, taxation, business background, and technology support in term of the international transactions, communication skills both Thai and English, intuitiveness, and responsible to work following the code of ethics. On the other hand, passive role, those who worked overseas, served the Thai business expansion to invest abroad. They needed to prepare technical professional accounting knowledge on the international accounting standards, actively to acquire additional knowledge for life-long education to know about taxation, rules and regulations, and business operation in the host country. Furthermore, they needed the adaptability to the new culture, languages for communications and obey the code of ethics and its local regulation.

5.3 Education management for Thai workforce in accounting

The analysis found that barrier to move forward regarding international recognition level was the ability to use English as medium in all form of teaching and learning. Most delivery methods of teaching in Thailand mainly used the classroom lecture, and rarely had collaboration with international networks or the acceptance of those people who had these education, while overseas used various techniques classified to classroom learning method, self-study method, technological assisted learning method which accessible from long-distance learning, and the linkage networking relationship among the organizations as well as recognised education programs. The reason behind this was that Thai workforce in accounting lacked of English proficiency skills and accounting professions in Thailand was prohibited to foreigners.

5.4 The synthesis of the Education management
It was found the core components as follows:

- **Curricula:** Thailand should integrate English media to the technical accounting professional class. Precise learning outcome at the suitable level of proficiency should be identified and promoted to acceptance of International level. Bonding and networking to international organization would increase the recognition of curricula. Thai workforce in accounting had their own selection of preparation styles of learning throughout the variation of courses. The flexibility of the curricula would stimulate Thai workforce in accounting participation in the course.

- **Contents:** technical competency, professional skills, and values, attitudes and ethics in accounting profession. Technical professional competency consisted of International financial reporting standards (IFRS), accounting management, understanding of business process, economic, taxation, laws and regulations. Professional skills related to communication skills, and analytical to solve problem skills. Furthermore, values, attitudes and ethics in accounting profession related to discipline and responsibility. Knowledge, skills and attitudes were used to determine critical judgement and decision making as professional.

- **Activities:** the focus of education management would be the flexibility of learner to choose suitable learning styles. The ease of access to learning materials and class would urge Thai workforce in accounting be prepared towards the ASEAN Community. Target outcomes of the activities were experiences to solve the problems, critical analytic ability towards their works. Examples of activities were mixing of classroom and self-directed learning using technology communication as tools.

- **Desired workforce qualification:** the roles of Thai workforce in accounting would determine workforce qualification towards ASEAN Community. Thai workforce in accounting who would act active role would have strong knowledge of IFRS, English proficiency, enthusiasm to learn new thing, creativity to think out of the box, and consulting skills. They also need to learn host country’s information as well as understand business. Adaptability skills to new environment was a must. On the other hand, a person who would act passive role would be more relax than the one in the active role. The focus of his/her qualification would be the service mind and strong local knowledge. However, both roles needed self-motivation toward life-long learning as well as the interdisciplinary knowledge such as economic, taxation, rules, regulations and laws related to business services.

- **Evaluation:** 360 degree evaluation through examination, observation and follow up to KPI of work performance should be employed.

Thus, the focus of the education management for Thai workforce in accounting should be reformed to integrate English to all of the study, increase learners’ participation, emphasise on the learning outcomes, enhance analytical thinking skills, and attempt to provide varieties of sources of knowledge using technological supplies. Thai workforce in Accounting should be life-long learning because of economic knowledge base.

### 6. Conclusion and Discussion

Unlike other studies that focus more on the readiness of the workforce in accounting for the ASEAN Community, the finding of this study focus on the analysis and synthesis on education management for readiness preparation of Thai workforce in accounting for the ASEAN Community that comprised (1) curricula (2) contents (3) activities (4) desired workforce qualification, and (5) evaluation that stimulated Thai workforce in accounting to be prepared and gotten ready for either active roles or passive roles to be performed when the ASEAN Community implementing. Fordham (1993) pointed out some characteristics of non-formal education which were relevance to the need, concern with specific categories of person, a clearly define purpose, and flexibility in organization and methods resulting to this research has the specific preparation only for the Thai workforce in accounting. While desired workforce qualifications would be concluded by programs’ aim or objective which similar to Rattana-Ubol (1997) had mentioned.

The necessary readiness preparation for Thai workforce in accounting showed that they should retain technical knowledge in accounting, trans-disciplinary such as taxation, business technology, communication skills, professional values and professional ethics. Furthermore, this finding was similar to the ASEAN Federation of Accountants (AFA)’s study that workforce in accounting must be prepared in technical international accounting...
standards, analytical skills, and technological knowledge for working and communication (Asean Federation of Accountants, 2012) and insisted to prepare of English communication skills similar to the Steelyana,’s (2012) study.

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