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## Desirable Characteristics of Graduates from Accounting Department in the Needs of Medium and Small Business Entrepreneurs in Bangkok.

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### Abstract

This quantitative research aimed to study (1) factors affecting Desirable Characteristics of Graduates from Accounting Department in the Needs of Medium and Small Business Entrepreneurs in Bangkok, (2) compare the factors affecting of Graduates from Accounting Department. The data were collected from the population, 148,080 Needs of Medium and Small Business Entrepreneurs in Bangkok. 399 samples were selected from the simple random sampling and calculated from Taro Yamane's formula at 95% confidence level. The statistics for data analysis were frequency, percentage, mean, standard deviation, t-test, F-test (One-way ANOVA), pairwise comparison by LSD test, and Pearson's correlation analysis.

The results showed that (1) different demographic factors and General information, i.e., age, educational level, Work experience, Business types and Duration of doing business differently affecting the Needs of Medium and Small Business Entrepreneurs, (2) different factors, i.e., gender, educational level, Work experience, and Business types differently affecting the Needs of Medium and Small Business Entrepreneurs

### Introduction

At present, small and medium enterprises (SMEs) Business here has been slow since then. Which has many factors. Sectors in employment decline, decrease consumer spending. Which directly affect investment. The Government of Thailand's to issue new policies to stimulate economic growth

Therefore, the business sector must change the methods of operations and new management whether it is use of tax incentives, Business Restructuring, Cost reduction, Marketing planning and accounting and financial information Strategic planning and management comply with current economic climate

Which accounting and financial information to obtain reliable, accurate, and timely resulting competitive advantage the acquisition of accounting information is due to the ability and expertise of the bookkeeper must to follow these accounting standards and regulations of the Federation of Accounting Professions for entrepreneur use the said information as a tool for planning and controlling operations must maximize efficiency, productivity, and profit Graduates of accounting program

When entering our establishment Responsible for preparing the documents analyze and record each of the transactions for her business and able to prepare financial statements Current situation because bookkeepers are considered an important part of businesses that need to be up-to-date. Useful information to facilitate strategic and operational control decisions. This has led to the role of finance in the strategic planning process becoming more relevant than ever.

Aside from traditional accounting knowledge, there are a handful of other hard and soft skills that every accounting professional needs. Accountants must comply with the relevant IFAC Member Body Compliance Program & Statements of Memberships Obligations (SMOs) This Standard (IES) prescribes the knowledge content of professional accounting education IES 2: Content of Professional Accounting Education Programs) 3: Professional Skill) IES 4: Professional Values, Ethics, and Attitudes.

### Objective

1. To study factors affecting the Needs of Medium and Small Business Entrepreneurs in Bangkok.
2. To study factors affecting efficiency of the Needs of Medium and Small Business Entrepreneurs in Bangkok

### Methodology

The research on Desirable Characteristics of Graduates from Accounting Department in the Needs of Medium and Small Business Entrepreneurs in Bangkok. The data were collected from the population, 148,080. 399 samples were selected from the simple random sampling and calculated from Taro Yamane's formula at 95% confidence level. This research applied a survey research method, collected data through a questionnaire, examining the questionnaire's quality by the tryout with the samples, and calculating the questionnaire's reliability through Cronbach's alpha coefficient. The statistics used in this research were percentage (%) to analyze the data for explaining samples' general status, mean ( ) to analyze and' data distribution, t-Test to compare variables divided into 2 groups, F-Test to compare variables divided into more interpret meaning of the samples' data, standard deviation (S.D.) to use together with mean for showing the samples an 3 groups in case of the statistical significant level of .05 applying pairwise comparison by LSD test, Pearson's correlation analysis to study the relationship between variables, and calculating the questionnaire's reliability through Cronbach's alpha coefficient.

### Result

Most of them are female, aged between 31-40 years and have a bachelor's degree. Have working experiences during the period of 6-10 years, most are limited companies Consumer goods business There are 11-15 personnel in the business.

Table 1 Mean, standard deviation, and opinion level on The Needs of Medium and Small Business Entrepreneurs

Evaluated Items	$\bar{x}$	S.D.	Level
1. Intellectual Skill	4.54	0.362	highest
2. Personality and human relations Skill	4.22	0.562	highest
3. Technical and Functional Skill	4.43	0.500	highest
4. Personal Skill	4.42	0.492	highest
5. Organizational and Business Management Skil	3.95	0.525	high
Total	4.31	0.274	highest

Table 1 showed that the analysis result of the opinion on overall of The Needs of Medium and Small Business Entrepreneurs was at the highest level With the mean of 4.31 and the standard deviation of 0.274. When considering in each aspect, it was found that the item with the highest mean was intellectual skills. With an average of 4.54 and a standard deviation of 0.362

Table 2 Desirable Characteristics of Graduates from Accounting Department in the Needs of Medium and Small Business Entrepreneurs in Bangkok

Evaluated Items	Regression Coefficients (b)	t	Sig.
1. Business types	0.149	6.109	0.000
2. Products and Services type	0.121	4.222	0.000
3. Number of personnel	0.023	0.768	0.442
4. Founded	0.040	1.450	0.148
Constant	2.894	13.818	0.000

R = 0.379, R<sup>2</sup> = 0.143, SEE = 0.243, F = 16.520, Sig. = 0.000\*  
\* = P < 0.05

Table 2 showed that the analysis regression analysis results According to the equation, there are a total of 4 independent variables, with 2 independent variables that affect the desirable characteristics of accounting graduates in the needs of small and medium business entrepreneurs in Bangkok as a whole. Type of business and type of products and services respectively Where the multiple correlation coefficient (R) is 0.379

### Conclusion

Desirable Characteristics of Accounting Graduates in the Needs of Medium and Small Business Entrepreneurs in Bangkok Have the highest level of opinion Found that intellectual skills Is at the highest level in order since most entrepreneurs have opinions that graduates with skills, knowledge and understanding in accounting professions

Comparison of factors affecting the needs of small and medium business entrepreneurs in Bangkok Found that the overall personal factors consist of gender, age, education level And different work experience makes The needs of small and medium business entrepreneurs in Bangkok are different. In education With a lower education level than a bachelor's degree with a higher education than a bachelor's degree and with a bachelor's degree education with a postgraduate education level There are differences in skills, characteristics

Factors of general business information affecting the desired characteristics of accounting graduates in the needs of small and medium business entrepreneurs in Bangkok It was found that 2 independent variables that have an effect on the desirable characteristics of the accounting graduates in the needs of small and medium business entrepreneurs in Bangkok in general, namely the business category and the category of goods and services. Respectively, found that business type, whether a limited company, partnership, has a different accounting method. Entrepreneurs therefore pay more attention to graduate students through experience in accounting.