Effects of Job Environments and Knowledge Competency of Accountants on Quality of Financial Reports of the SMEs Business in Nakhon Ratchasima Province

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Abstract
The purposes of this research were to study the job environments, and knowledge competency level of accountants that affected the quality of financial reports of SMEs business in Nakhon Ratchasima province. Data were collected by questionnaires. The samples were 283 accountants of SMEs business in Nakhon Ratchasima province. The statistical methods used to analyze the data were percentage, mean, standard deviation, correlation coefficient, and multiple regression analysis. The findings revealed that the job environments, the aspects, namely ‘functional competency’, ‘integrity and ethical value’, ‘authority consignment’ and knowledge competency of the accountants, the aspects, namely ‘ethics, knowledge’, and ‘skills’ were positively related to and affected the quality of financial reports of SMEs business in Nakhon Ratchasima province with the significant level of 0.05.

Keywords: Job environments, Knowledge competency, Quality of financial reports