

Independent Study Title Knowledge and Understanding of Certified Public Accountants in the Northern Region Towards Thai Accounting Standard No. 12: Income Taxes

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Degree Master of Accounting

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Abstract

The objective of this study aimed at analyzing knowledge and understanding of certified public accountants in the northern region towards Thai accounting standard No. 12: income taxes. Primary data were collected by questionnaires asking 77 samples who were northern region certified public accountants. Data collected were analyzed and presented with descriptive statistics; frequency and percentage. It can be concluded as follows.

Questionnaire respondents had total knowledge and understanding at low level. They had knowledge and understanding towards: scope and definitions at high level; deferred tax assets and liabilities recognition at medium level; tax base, current tax assets and liabilities for the current period at low level. They had the least level of knowledge and understanding towards measurement, presentation and disclosure.

Divided knowledge and understanding of respondents according to the number of average clients per year of auditing services, it was found that, questionnaire respondents who had more than 150 clients had knowledge and understanding at medium level, while respondents with less than 150 clients had knowledge and understanding at low level.

Divided knowledge and understanding of respondents according to work experiences, it was found that, respondents who had more than 20 years of experiences had knowledge and understanding at medium level, while less more than 20 years of experiences respondents had knowledge and understandings at low level.



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