

### บรรณานุกรม

- กระทรวงอุตสาหกรรม. (๒๕๔๕). กฎกระทรวงกำหนดจำนวนการจ้างงานและมูลค่าสินทรัพย์ถาวรของ  
วิสาหกิจขนาดกลางและขนาดย่อม
- สมยศ นาวิการ. (๒๕๔๖). การบริหารและพฤติกรรมองค์การ. โรงพิมพ์บรรณกิจ กรุงเทพฯ
- สภาวิชาชีพการบัญชี ในพระบรมราชูปถัมภ์. (๒๕๕๐). แม่บทการบัญชี
- สำนักงานคณะกรรมการการศึกษาแห่งชาติ. (๒๕๕๐). ฐานข้อมูลการวิจัย การศึกษา ศาสนาและ  
วัฒนธรรม
- สำนักงานคณะกรรมการกฤษฎีกา. (๒๕๔๓). พระราชบัญญัติส่งเสริมวิสาหกิจขนาดกลางและขนาดย่อม
- Aaker, David A., Kumar, V. and Day, George S. (2001). *Marketing Research*. New York:  
John Wiley and Sons.
- Alp A., Ustundag S. (2009). Financial reporting transformation: the experience of Turkey.  
*Critical Perspectives on Accounting*, 20, 680-699.
- Armstrong, J. Scott and Overton, Terry S. (1977). Estimating Non-response Bias in Mail  
Surveys. *Journal of Marketing Research*, 14(3): 396-402.
- Ayyagari M., Beck T., Demirguc-Kunt A. (2003). Small and Medium Enterprises across the  
Globe A New Database. *The World Bank Development Research Group Finance*,  
Policy Research Working Paper 3127: 1-33.
- Bryer, R.A. (1999). A Marxist critique of the FASB's conceptual framework. *Critical  
Perspectives on Accounting*, 10, 511-589.
- Charles W. L. Hill, Gareth R. J. (2001). Accessed on February. Available at  
[http://en.wikipedia.org/wiki/Organizational\\_culture](http://en.wikipedia.org/wiki/Organizational_culture)
- Chen F., Hope O.K., Li Q., Wang X. (2010). Financial Reporting Quality and Investment  
Efficiency of Private Firms in Emerging Markets. *School of Economics and  
Management*, 1-47.

- Curuk T. (2009). An analysis of the companies' compliance with the EU disclosure requirements and corporate characteristics influencing it: A case study of Turkey. Critical Perspectives on Accounting, 20, 635-650.
- Deal T. E., Kenndey A. A. (1982). Accessed on February. Available at [http://en.wikipedia.org/wiki/Organizational\\_culture](http://en.wikipedia.org/wiki/Organizational_culture)
- George. (2009). Accessed on February. Available at [http://dept.lamar.edu/industrial/Underdown/org\\_mana/org\\_Structure\\_George](http://dept.lamar.edu/industrial/Underdown/org_mana/org_Structure_George)
- Grandi, A., Grimaldi, R. (2005). Academics' organizational characteristics and the generation of successful business ideas. Journal of Business Venturing, 20,821-845.
- Handy C. (1985). Accessed on February. Available at [http://en.wikipedia.org/wiki/Organizational\\_culture](http://en.wikipedia.org/wiki/Organizational_culture)
- Kadam A.W. (2007). Information Security Policy Development and Implementation. Information Systems Security, 16, 246-256.
- Lapsley I. (1979). The Use of Accounting Information in Consensus Management Teams. Journal of Business Finance & Accounting, 6,4, 539-558.
- Macve, R. (1999). Capital and Financial Accounting: A Commentary on Bryer's "A Marxist critique of the FASB's conceptual framework". Critical Perspectives on Accounting, 11, 591-613.
- McNamara C. (2000). Authenticity Consulting, LLC. Accessed on February. Available at [http://managementhelp.org/org\\_thry/culture/culture.htm](http://managementhelp.org/org_thry/culture/culture.htm)
- Nunnally, Jum C. and Bernstein, Ira H. 1994. Psychometric Theory. New York, NY: McGraw-Hill.
- Raymond L., Rivieres T. (1985). Organizational Characteristics and MIS Success in the Context of Small Business. MIS Auarterly/March, 37-52.
- Samuelson, R.A. (1999). The Subjectivity of the FASB's conceptual framework: A commentary on Bryer. Critical Perspectives on Accounting, 10, 631-641.

- Smallbone D., Leig R., North D. (1995). The characteristics and strategies of high growth SMEs. International Journal of Entrepreneurial Behaviour and Research, 1,44.
- Thong J., Yap CS. (1995). CEO Characteristics, Organizational Characteristics and Information Technology Adoption in Small Businesses. Omega, Int. J. Mgmt Sci, 23, 429-442.
- Wheelwright, Clark. (2009). Accessed on February. Available at <http://www.npd-solutions.com/orgstructure.html>
- Whittington, G. (1999). The FASB's Conceptual framework survives A Marxist critique: A commentary on Bryer. Critical Perspectives on Accounting, 10, 671-682.