

Thematic Paper Title	Professional Accountant Competency Requirements A Perspective on Accounting and financial Management for Public Companies
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ABSTRACT

This objective for this study was to study the factors of the professional accountant competency requirements for Public Companies by management perspective. The population of this study was a group of accounting and financial manager who has worked in Thailand Public companies. The questionnaires were used as a research tool for collecting data. For the core methodologies of these studied were exploratory factor analysis (EFA) and confirmation factor analysis (CFA). SPSS and AMOS were statistical software applied for EFA and CFA respectively.

The research finding in main perspective of accounting and financial manager who has worked in Thailand Public companies. The Core 5 Competencies of professional accountants are consist of 13 elements. The 5 most important competencies are Practical and functional academic skills (evaluation followed regulations) (0.713), General knowledge (0.535), Individual skills preliminary feature (0.424), the other interaction skills (presentation) (0.391) and Interpersonal skills (working) (0.384). The research Model was fit; Chi-square = 63.505, df=58, P-value = 0.289, TLI = 0.964, CFI = 0.973, SRMR = 0.044, RMSEA = 0.020 and HOELTER(0.05)=282 This model is consistent with collectable data on good level.