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### Factors Affecting the Accounting Professionalism Orientation in Transportation and Logistics Business in Thailand

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#### Abstract

The greater globalization has resulted in new opportunities and new worldwide impacts. For example, Thai business joined the ASEAN Economic Community resulting in more competition for them. The aim of this research was to examine the effects of long-term business vision, accounting resource readiness, accounting learning continuity, accounting employee competency, and stakeholder expectation increase on the accounting professionalism orientation (APO) via five components together with governance climate as a moderator. The relationship between variables was collected by questionnaires across 218 firms. Multiple regressions was used to analyze the influences of variables according to the research objectives. Results indicate that long-term business vision affects all dimensions of APO. Stakeholder expectation increase affected all dimensions except technology implementation. Governance climate positively moderated only the relationship between accounting resource readiness and technology implementation and accounting resource readiness and autonomy commitment. Future research should study the impacts of APO on transportation and logistics business in ASEAN.

**Keywords:** Long-Term Business Vision, Accounting Resource Readiness, Accounting Learning Continuity, Accounting Employee Competency, Stakeholder Expectation Increase, Accounting Professionalism Orientation

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## Introduction

According to partners in the ASEAN Free Trade Area (AFTA), the economic in ASEAN countries have become of increasing interested to investors worldwide. Transportation and logistics business is bound by obligations under the ASEAN Framework Agreement on Service (AFAS) to liberalize their service sectors. Thailand which is located in the center of Indo-China region has a geographical advantage for production and trading. Board of Investment (2013) reported that Thai government promoted and developed the various infrastructure and facilities in order to seamlessly link trade and transport for Southern China and the South East Asia region. The strength of automotive and E-commerce expansion in Thailand led to logistics business opportunity. Thai government has approved the Infrastructure

Development Plan 2015-2022 with a budget of THB 2.4 trillion and more than 70% of the plan's budget is devoted to overhauling and restructuring Thailand's transportation system. A strong infrastructure would not only encourage foreign investment, but also increase competitive capability in logistics service. Effective logistics management plays as an important strategic as a result of good organization operation can decrease cost of transporting and logistics that affecting entrepreneurial capabilities with regarding on competitive potential. Transportation and logistics business needs to accelerate their adjustments to the current situation to develop a greater potential to be competitive, to develop facilities to support the business operations and to create opportunities for future business expansion. An entrepreneurs' potential to develop and competences in interpreting financial statements and in accounting can indicate the competitiveness level in transportation and logistics business. Previous studies have shown that the long-term effectiveness of an organization reflects the vision that determines the distribution of resources and which inspires organizational participations to achieve a competitive advantage (Brews & Purohit, 2007).

For organizations to succeed in this changing world, they need to rely increasingly on human resource (HR) insights (Ulrich, 2016). As a result of enhanced employee capability, firms can maintain competitiveness, improve management processes, and maintain or increase operating efficiency (Bjorklo, 2008). However, few studies have focused on those factors that affect accounting professionalism in term of professional dimensions. The staffs and organizations need a change in process, standard of practice, and strategies for the benefits of business operation, business competitiveness (Huo, Han, Chen, & Zhao, 2015; Strumickas & Valanciene, 2010), accounting knowledge construction (Darwanis, Saputra, & Kartini, 2016), quality information technology implementation (Nuryanto, & Afiah, 2013; Lim, 2013)

Moreover, if a company has a governance climate, it will result in more professionalism. Hence, the aim of this study was to investigate those factors which comprised of long-term business vision (LBV), accounting resource readiness (ARR), accounting learning continuity (ALC), accounting employee competency (AEC), and stakeholder expectation increase (SEI) that impact on five dimensions of APO including, regulation compliance, knowledge management, technology implementation, professionalism ethics, and autonomy commitment. Governance climate has been used as a moderator variable between these dimensions and other factors of APO.

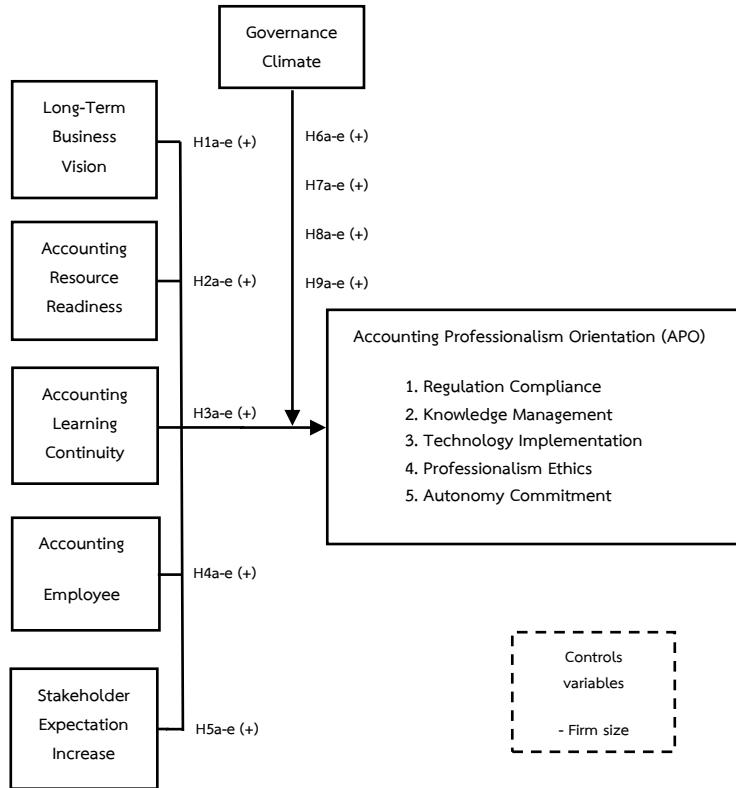
### **Purposes of the Research**

1. To explore the relationships among long-term business vision, accounting resource readiness, accounting learning continuity, accounting employee competency, and stakeholder expectation increase and each dimension of accounting professionalism orientation.
2. To examine the moderating effects of governance climate on the relationship among long-term business vision, accounting resource readiness, accounting learning continuity, accounting employee competency, stakeholder expectation increase and each dimension of accounting professionalism orientation.

### **Literature review and Hypothesis Development**

This research describes relationships between each variable in a model by using contingency theory. Contingency theory, as proposed by Fiedler (1967), states that no method is the best or most suited to every situation. Islam & Hu (2012) found that the most suitable organization is one whose structure and management processes correspond with the real situation. The five independent variables that consisted of long-term business vision, accounting resource readiness, accounting learning continuity, accounting employee competency, and stakeholder expectation increase are investigated whether they affect accounting professionalism orientation and expected to give positive relationships while governance climate is the moderating effects in this research model as is shown in figure 1.

**Figure 1:** The relationship among variables and five dimensions of professionalism accounting orientation (APO)



#### Long - term Business Vision (LBV)

LBV refers to the organization's future image or goal that stimulates interesting missions with focus on long-term future and emphasis on development and improvement of the organization. LBV provides guidelines for organizational operation into the long future. Altıok (2011) found that shared vision can be used to help to prepare the decision-making processes involve in achieving the company's key goals. The long-term vision of an organization can help accelerate the organization's ability to move from the current state to the future in response to rapid environmental change (Bonn & Fisher, 2011). Long-term vision can also increase the value of a company and enhance benefits expected from its operation (Rwelamila & Purushottam, 2016). The aforementioned relationships are hypothesized as below.

Hypothesis 1a-e: Long-term business vision will positively relate to regulation compliance, knowledge management, technology implementation, professionalism ethics and autonomy commitment.

### **Accounting Resource Readiness (ARR)**

ARR refers to preparation of organization's resources in order to increase the potential of the organization's accounting team. This is achieved by providing sufficient supporting personnel with continual knowledge improvement, sound abilities, and potential for development, all of which are necessary for applying effective techniques and accounting processes. In the current changing world, successful organizations have to depend more on specialized human resources (Ulrich, 2016). Creating readiness inside the organization with knowledge management (KM) strategy and improvement of human resources' capability are necessary (Negara, 2015). Thus, the aforementioned relationships are hypothesized as below.

Hypothesis 2a-e: Accounting resource readiness will positively relate to regulation compliance, knowledge management, technology implementation, professionalism ethics and autonomy commitment.

### **Accounting Learning Continuity (ALC)**

ALC refers to continual support for development of accounting profession knowledge, in order to study and understand new issues. Then, these new knowledge and understanding are integrated with former experiences in accounting and applied to increase capability in current work, in order to effectively achieve organizational goals. Continual learning about changes in accounting and new accounting issues leads to management and effectiveness in acquiring and developing bodies of knowledge. It helps using these bodies of knowledge to increase skills for better performance (Hirst, Van Knippenberg, & Zhou, 2009), to support collaborative learning activities which will increase knowledge towards creativities inside the organization, to give suggestions to decision-makers (Alnidawi & Omran, 2016). Thus, the aforementioned relationships are hypothesized as below.

Hypothesis 3a-e: Accounting learning continuity will positively relate to regulation compliance, knowledge management, technology implementation, professionalism ethics and autonomy commitment.

### **Accounting Employee Competency (AEC)**

AEC means the organization has accounting personnel with potential to learn and understand new issues to improve suitable guidelines for accounting practice, to work as a team, and to work together in effective and apparent solving of professional problems. Employees' ability in communication, teamwork and problem-solving could result in more knowledge sharing and

knowledge management in the organization (Trivellas, Kakkos, & Santouridis, 2017). Thus, the aforementioned relationships are hypothesized as below.

Hypothesis 4a-e: Accounting employee competency will positively relate to regulation compliance, knowledge management, technology implementation, professionalism ethics and autonomy commitment.

#### **Stakeholder Expectation Increase (SEI)**

SEI refers to increased expectation that stakeholders have on professionalism of the organization's operation, compliance of related laws, regulations and professional ethics, usefulness for planning and development of organizational strategy to improve operational effectiveness and competitive ability. Stakeholder plays a very important role in successful operation of the firm. Suitable acceptance from stakeholders helps the firm to grow, succeed, and create business sustainability (Yaacob & Zain, 2016). Stakeholders have expectations that the firm will have more complex evaluation of its performance, more knowledge management, and change management pattern for better future (Herciu, Oprean, & Belascu, 2011). The needs for information from broader information users encourage many firms to develop varieties of products and employ tracking system (Gualandris, Klassen, Vachon, & Kalchschmidt, 2015) and disclose correct information (Jones, Solomon, Rimmel, & Jonäll, 2013) to respond to stakeholders' expectation. Thus, the aforementioned relationships are hypothesized as below.

Hypothesis 5a-e: Stakeholder expectation increase will positively relate to regulation compliance, knowledge management, technology implementation, professionalism ethics and autonomy commitment.

#### **Governance Climate (GOC)**

GOC refers to creating work atmosphere inside the organization with consideration of good governance, transparency, accountability of operation, continuous awareness of good and bad results of operation, and priority of applying principles and methods of good monitoring and control of management.

IT monitoring framework within the organization helps promote good governance principles in terms of transparency, responsibility for IT assets, and compliance to important principles of the organization (Juiz, Guerrero, & Lera, 2014). Concepts about legal framework of monitoring operation and accounting practices exist to protect the organization from corruption by specifying good

governance principles for organizations to follow (Shil, 2008). Monitoring of modern firms often prioritizes freedom in operation. Thus, the aforementioned relationships are hypothesized as below.

Hypothesis 6a-e: Governance climate positively moderates the relationships among long-term business visions and regulation compliance, knowledge management, technology implementation, professionalism ethics and autonomy commitment.

Hypothesis 7a-e: Governance climate positively moderates the relationships among accounting resource readiness and regulation compliance, knowledge management, technology implementation, professionalism ethics and autonomy commitment.

Hypothesis 8a-e: Governance climate positively moderates the relationships among accounting learning continuity and regulation compliance, knowledge management, technology implementation, professionalism ethics and autonomy commitment.

Hypothesis 9a-e: Governance climate positively moderates the relationships among accounting employee competency and regulation compliance, knowledge management, technology implementation, professionalism ethics and autonomy commitment.

Hypothesis 10a-e: Governance climate positively moderates the relationships among stakeholder expectation increases and regulation compliance, knowledge management, technology implementation, professionalism ethics and autonomy commitment.

### **Accounting Professionalism Orientation (APO)**

APO is defined as firm's ability to put skills, knowledge and techniques in practices, and add autonomy commitment in decision-making under standards of operation and professional ethics. The important role of professional accountants in business can be observed economic phenomena and circumstances involving financial reports which cannot be emphasized (Sikka, 2008). Professionalism has emerged as a substantive and sustainable theme (Hodges et al., 2011). There are five definitions of sub sections:

### **Regulation compliance (REC)**

REC is defined as firm's ability in accounting practices, taxation, and other practices in accordance with related accounting standards, laws, regulations, rules, and conditions specified by supervisory agencies. It also covers continual follow-ups to analyze changing issues in accounting standards (Tosattoz, Governatori, & Kelsen, 2013; Akinboade & Kinfack, 2012).

### **Knowledge management (KNM)**

KNM refers to the ability of firm in process of creating, sharing, using and managing knowledge, includes an attempt in knowledge collection dispersed either internal and external organization for database system construction that everybody in the organization can access and having knowledge transference for efficiency accounting practices (Girard & Girard, 2015).

### **Technology implementation (TEI)**

TEI refers to firm's ability in continuous application of computer and accounting software in accounting process, telecommunication and information technology application for distributed work operation including budget allocation for sufficient support investment in accounting-related technology (Fraser, 2012; Phromket & Ussahawanitchakit, 2009).

### **Professionalism ethics (PRE)**

PRE refers to the ability of firm's accounting practices based on morality, cautious and considerate decision, integrity and possession of professional character, ability to distinguish guilty practice from the correct ones and keep business' secrets including continuous support for learning code of ethics (Ogbonna & Ebimobowei, 2012).

### **Autonomy commitment (AUC)**

AUC refers to the ability of firm in consideration for independent operation under accounting professional framework. According to related standards, knowledge, freedom from other people's influence, firm can make decisions which could cause no doubt in neutrality or fairness of accounting professionals (Skar, 2010).

## **Research Methods**

The research methods deal with sample selection and data collection procedures, including population and sample, data collection, and test of non-response bias, measurement of variables, method and test of validity and reliability and analytical statistics.

### **Sample selection and Data Collection**

The population of this research are large and medium firms in transportation and logistics business in Thailand, which can be accessed from the database of Department of Business Development, the Ministry of Commerce, 2016.

This research employed a mailed-questionnaire which was directly distributed to the key informants: accounting directors, accounting managers and chief accountants of the companies. The sample size in this research was calculated by using Yamane formula (Yamane, 1973) with 95% confidence level. The resulting numbers of sample was 289 firms and the questionnaires were sent to all population (1,036 firms). Common demographic questions are designed to ask respondents about gender, age, marital status, education levels, working experience, monthly income and working position. Demographic of firm characteristics were measured by business owner types, nature of business, operational capital, total assets, number of full time employees, period of time operating in an operating business and average annual revenue per year.

A total number of returned questionnaires was 232. Therefore, the effective response rate was approximately 21.35 percent. Thus, 218 firms were acceptable sample size for multiple regression analysis, according to the rule of thumb (Hair Jr., Black, Babin, Anderson, & Tatham, 2010). A non-response bias was evaluated by comparison the pattern of answers received between voluntary informants and follow-up procedure respondents (Armstrong & Overton, 1977). T-test comparison was operated to explore significant differences of the demographic information of the firm between the early and late responses. If the results had no significant differences between the two groups, there was a non-response bias problem (Rogelberg & Stanton, 2007).

### **Method**

Respondents evaluated 4 items for each variable of dependent variables which consisted of five dimensions of accounting professionalism orientation. 5 independent variables were also measured by 4 items for each variable. Two control variables (firm age and firm size) were included for firm characteristics that might have influenced the hypothesized relationships. Each of those dummies will take on the value of 1 or 0 based on the response. Firm age in which 0 meant any firms having been operated for 15 years or less, and 1 meant those having been operated for more than 15 years. Firm size was represented by a dummy variable in which 0 meant a firm with 100 employees or less, and 1 meant a firm with 100 employees or more. This research had two types of validity tested that comprised of content validity and construct validity. The results of factor loadings

for multiple-item scales were calculated in which each item of all variables was loaded on a single factor. The range of factor loading was between 0.567 and 0.954. These scales were greater than 0.4 with statistical significance which indicated construct validity acceptance.

### **Reliability**

Reliability was the degree to which measures were free from errors and thus yielded consistent results (Kwok & Sharp, 1998). The item-to-total correlation and the inter-item correlation were used to test the internal consistency. The acceptability of Cronbach's Alpha coefficient should be equal or greater than 0.70 which indicated high reliability (Nunnally & Bernstein, 1994; Hair Jr. et al., 2010). Item total correlations were between 0.384 and 0.899 in that all scales that exceeded 0.3. Moreover, Cronbach's alpha was in a range between 0.746 and 0.924 which were greater than 0.70.

### **Statistical Techniques**

This research employed both descriptive and inferential statistical techniques including variance inflation factors (VIF's) which were applied to test multicollinearity among independent variables. Correlation analysis was used to determined primary correlations between two variables, and the ordinary least squared method (OLS) was operated to statistically estimate the coefficient of hypotheses testing. The results of VIFs for all variables were between 1.028 and 5.879 which were less than 10, as recommended by Hair Jr. et al., (2010).

### **Discussion**

Table 1 shows that the mean score is rather high. The results indicate that transportation and logistics firms have a high degree of LBV, ARR, ALC, AEC, and SEI. The effect of APO has a standard deviation range of 0.549-0.674. The correlations of them show significant positive relationships to all dimensions of APO. Furthermore, correlations between AEC and ALC are more than 0.80, but the value of VIF does not exceed 10 in the scale (Hair Jr. et al., 2010). Hence, both VIF and correlations could verify that there is no multicollinearity problem.

Results of the OLS regression analysis mentioned in hypotheses 1a-e to 10a-e are described in table 2. The LBV has a positively significant influence on REC, KNM, TEI, PRE and AUC. The finding is consistent with Ghasemi, Shafeiepour, Aslani, & Barvayeh (2011) confirms that administrators who have visions compliance with accounting standard, rules and regulations, and accounting professional ethics. The effectively encouraging employees who share useful knowledge across organization can increase and sustain a firm's competitive advantages (Liu & Phillips, 2011), and sustainable accounting (Pothong & Ussahawanitchakit, 2011). Therefore, Hypotheses 1a-e are supported.

The ALC has a significant positive effect on KNM, TEI, PRE and AUC). In consistent with the finding of Armstrong-Stassen & Templer (2005), lifelong learning increases the productivity of workers over their careers and helps to implement policies aimed at extending working lives with training and development to acquire job-related knowledge, skills and behaviors that improve their ability to meet organizational goals (Lazazzara, Karpinska, & Henkens, 2013). Hence, Hypotheses 3b-e are supported.

The AEC is positively and significantly related to PRE and AUC. This is consistent with International Federation of Accountants (IFAC) which states that certain factors influencing the level of competence are: complication of working environment, complexity and type of tasks to be resolved, required knowledge for expertise, required level of analysis, confident teamwork, and level of autonomy. Therefore, Hypotheses 4d, and 4e are supported.

SEI has a positively significant influence on REC, KNM, PRE and AUC. In consistent with the finding of Neubert et al. (2009), ethical leadership behavior is gaining attention as a factor that influences employee behavior and plays a critical role in creating ethical climate of the organization. A professional accountant's responsibility is not exclusively to satisfy the needs of an individual client or employer but the entire public (Brennan 2016). In acting in the public interest a professional accountant should observe and comply with the ethical principles of integrity, objectivity, professional competence and due care and confidentiality (West, 2017). Moreover, results of García-Sánchez et al. (2013) also confirm that holistic business transparency is determined by stakeholders' cultural values and business managers must respond to greater social and environmental demands from their stakeholders.

The moderating effects of GOC on the relationships among factors and each dimension of APO are shown in Figure 1. There are only significant moderating effects between GOC and ARR in TEI and AUC. These results indicate that GOC does not moderate the relationships between five dimensions of APO and its factors. There are various climates they produce for people as well as robust evidence for the validity of climate perceptions for understanding and predicting important specific organizational outcomes (Schneider, Ehrhart, & Macey, 2013). Furthermore, firm age and firm size have no statistically significant influence on the relationship between all five dimensions of APO. These results imply that the relationship among the five dimensions of APO and its factors (LBV, ARR, ALC AEC, and SEI) are not affected by the influence of firm age and firm size.

**Table 1:** Descriptive Statistics and Correlation Matrix the effect of Accounting Professionalism Orientation

Variables	REC	KNM	TEI	PRE	AUC	LBV	ARR	ALC	AEC	SEI	GOC	FIA	FIS
Mean	4.381	4.253	4.181	4.318	4.325	4.414	4.047	4.192	4.186	4.248	4.234	NA	NA
Standard Deviation	0.589	0.617	0.617	0.579	0.582	0.674	0.576	0.581	0.582	0.549	0.582	NA	NA
REC													
KNM	0.757 ***												
TEI	0.651 ***	0.773 ***											
PRE	0.698 ***	0.709 ***	0.686 ***										
AUC	0.664 ***	0.691 ***	0.656 ***	0.790 ***									
LBV	0.576 ***	0.620 ***	0.642 ***	0.643 ***	0.606 ***								
ARR	0.477 ***	0.478 ***	0.607 ***	0.609 ***	0.602 ***	0.718 ***							
ALC	0.539 ***	0.595 ***	0.634 ***	0.664 ***	0.673 ***	0.687 ***	0.759 ***						
AEC	0.532 ***	0.570 ***	0.590 ***	0.661 ***	0.681 ***	0.656 ***	0.742 ***	0.819 ***					
SEI	0.561 ***	0.518 ***	0.529 ***	0.590 ***	0.598 ***	0.561 ***	0.594 ***	0.659 ***	0.656 ***				
GOC	0.545 ***	0.563 ***	0.647 ***	0.697 ***	0.695 ***	0.649 ***	0.691 **	0.763 ***	0.784 ***	0.689 ***			
Firm Age (FIA)	0.111	0.082	0.161 **	0.155 **	0.166 **	0.205 ***	0.126 ***	0.110	0.133	0.076	0.097		
Firm Size (FIS)	0.082	0.062	0.105	0.112	0.127	0.012	0.179 ***	0.127	0.196 **	0.111	0.116	0.163 **	

Correlation is significant at the 0.01 level (2-tailed).\*\*\*, Correlation is significant at the 0.05 level (2-tailed).\*\*

Where; REC = Regulation Compliance, KNM = Knowledge Management, TEI = Technology Implementation, PRE = Professionalism Ethics, AUC =

Autonomy Commitment,

LBV = Long-Term Business Vision, ARR = Accounting Resource Readiness, ALC = Accounting Learning Continuity, AEC = Accounting Employee, Competency,

SEI = Stakeholder Expectation Increase, GOC = Governance Climate, FIA = Firm age, FIS = Firm size

**Table 2:** Results of the moderating role of governance climate on the relationships between factors affecting accounting professionalism  
oriental

Independent Variables	Dependent Variables									
	REC (H1a-5a)	REC (H6a- 10a)	KNM (H1b-5b)	KNM (H6b- 10b)	TEI (H1c-5c)	TEI (H6c- 10c)	PRE (H1d-5d)	PRE (H6d- 10d)	AUC (H1e-5e)	AUC (H6e- 10e)
LBV	0.347*** (0.081)	0.344 *** 0.082 (0.080)**	0.439*** (0.080)	0.448 *** (0.080)	0.315*** (0.077)	0.291 *** (0.075)	0.207*** (0.074)	0.243 *** (0.074)	0.173** (0.074)	0.145 ** (0.073)
ARR	- 0.101 (0.090)	- 0.101 (0.091)	- 0.217 (0.089)	- 0.230 (0.088)	0.105 (0.085)	0.081 (0.083)	0.022 (0.082)	0.015 (0.082)	0.010 (0.082)	- 0.011 (0.081)
ALC	0.095 (0.102)	0.048 (0.104)	0.244** (0.100)	0.202 ** (0.101)	0.228** (0.096)	0.154 (0.094)	0.180* (0.093)	0.101 (0.093)	0.203** (0.093)	0.151 (0.093)
AEC	0.100 (0.098)	0.096 (0.105)	0.155 (0.097)	0.136 (0.103)	0.035 (0.093)	- 0.056 (0.096)	0.202** (0.090)	0.107 (0.095)	0.269*** (0.090)	0.144 (0.094)
SEI	0.280*** (0.071)	0.226 *** (0.075)	0.140** (0.070)	0.094 (0.073)	0.107 (0.067)	0.009 (0.068)	0.171*** (0.065)	0.109 (0.067)	0.182*** (0.065)	0.116* (0.067)
GOC		0.101 (0.093)		0.110 (0.091)		0.305 *** (0.085)		0.275 *** (0.084)		0.258 *** (0.083)
LBV*GOC		0.079 (0.098)		0.129 (0.095)		0.035 (0.089)		0.107 (0.088)		- 0.054 (0.088)
ARR*GOC		0.028 (0.098)		0.135 (0.095)		0.148 * (0.089)		- 0.050 (0.088)		0.171 * (0.087)

Independent Variables	Dependent Variables									
	REC (H1a-5a)	REC (H6a- 10a)	KNM (H1b-5b)	KNM (H6b- 10b)	TEI (H1c-5c)	TEI (H6c- 10c)	PRE (H1d-5d)	PRE (H6d- 10d)	AUC (H1e-5e)	AUC (H6e- 10e)
ALC*GOC		0.055 (0.101)		- 0.010 (0.099)		0.105 (0.092)		- 0.057 (0.091)		- 0.075 (0.091)
AEC*GOC		- 0.007 (0.094)		- 0.080 (0.091)		- 0.085 (0.085)		- 0.034 (0.084)		- 0.076 0.084
SEI*GOC		- 0.187 (0.069)		- 0.138 (0.067)		- 0.211 (0.062)		0.018 (0.062)		- 0.047 (0.062)
Firm Size (FIS)	0.064 (0.108)	0.069 (0.108)	0.052 (0.107)	0.080 (0.105)	0.055 (0.103)	0.075 (0.098)	0.036 (0.099)	0.058 (0.097)	0.033 (0.099)	0.053 (0.097)
Firm Age (FIA)	0.000 (0.110)	0.017 (0.111)	- 0.087 (0.108)	- 0.052 (0.108)	0.083 (0.104)	0.111 (0.101)	0.071 (0.100)	0.078 (0.100)	0.115 (0.100)	0.138 (0.100)
Adjusted R <sup>2</sup>	0.407	0.419	0.407	0.475	0.483	0.535	0.531	0.553	0.532	0.559
Maximum VIF	3.904	5.879	3.904	5.879	3.904	5.879	3.904	5.879	3.904	5.879

Note: \*\*\* p < 0.01, \*\* p < 0.05, \* p < 0.10

Where; REC = Regulation Compliance, KNM = Knowledge Management, TEI = Technology Implementation, PRE = Professionalism Ethics, AUC = Autonomy Commitment,

LBV = Long-Term Business Vision, ARR = Accounting Resource Readiness, ALC = Accounting Learning Continuity, AEC = Accounting Employee, Competency,

## Conclusion and Future Research

### Theoretical contribution

Empirical evidences are proposed on the support of contingency theory in explaining the relationships among APO and its factors. The organization should try to adjust itself to its immediate situation and corresponds with reality by choosing factors that best affect its operation. Long-term vision can stimulate interesting directions of organization's missions for the operation to achieve the long-term goals. Life-long learning increases the productivity of workers development for efficiency practices is necessary for continually learning. Furthermore, behaving over their careers and helps to implement policies aimed at extending working lives. Self-ethically is also an essential and expected trait that should be continuously improved.

### Managerial contribution

Results of this research may be a useful guideline for organizations, especially, top managers. The results provide managers with a better understanding of the ways to fully empower accounting department. Administrators should emphasize the creation of the organization's capability by setting up accounting professionalism orientation strategy. Firm should promote accounting practices with training program based on accounting standards, regulations, and laws. Professional ethics is important fundamental for accounting practices that organization could realizes and acts ethical behavior. Firm should promote ethical training that can enhance practitioners to behave professional ethics and accounting professionalism. Autonomy practical can be reflected to accounting professionalism in order to get accounting report quality that meet the needs for effective business decision-making under the continuous changes of business environment.

### Future Research

The future research should consider a comparative study on APO in transportation and logistics business in ASEAN countries in term of capability and quality of services based on pragmatic collaboration of any departments of firms, especially, accounting department is inclining to be legibly direction towards APO. The boundary of future research may be wide reaching mixed methods approached for quantitative and quality research. The potential of mixed methods are considered what premises need to be filled for materialize in research expansion. Furthermore, future research should consider searching additional studies of other possible moderating variables, such as business competitiveness environment or policy drives in logistics system. In addition, some constructs' measurements have been based on prior research of accounting directors, accounting managers and chief accountants of the companies in transportation and logistics business in Thailand.

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