

## Preferences for Studying Master of Accountancy (M.Acc.) at Rajamangala University of Technology Isan, Sakon Nakhon Campus

Phetphairin Upping<sup>1,a</sup> Thanit Kesorn<sup>2,b</sup> Thananun Kunpaibutr<sup>3,c</sup>  
Netnapa Leetong<sup>4,d</sup> Tassanee Sribut<sup>5,e</sup> Ouaiporn Pahadchai<sup>6,f</sup>

<sup>1</sup>Faculty of Industry and Technology / Business Administration /  
<sup>1-2,4-6</sup>Rajamangala University of Technology Isan Sakonnakhon Campus  
199 M.3 Phang Khon, Sakon Nakhon

<sup>3</sup>Faculty of Education

Sakonnakhon Rajabhat University

<sup>a</sup><[phetphairin\\_u@hotmail.com](mailto:phetphairin_u@hotmail.com)> <sup>b</sup><[thanit\\_123@hotmail.com](mailto:thanit_123@hotmail.com)>  
<sup>c</sup><[Thananun2006@hotmail.com](mailto:Thananun2006@hotmail.com)>

### Abstract

The purpose of this research is to study the preferences for study the Master of Accountancy (M. Acc.) Program at Rajamangala University of Technology Isan Sakon, Nakhon Campus. The sample group used in this study consisted of 2 groups; consisting of 364 final year students from 3 universities in Sakon Nakhon province and 270 people of public and private personnel in Phang Khon District in Sakon Nakhon province, 634 people in total. The study focus on 4 aspects of the preferences: curriculum pattern, curriculum structure, curriculum management and the knowledge and ability for working. The results of the study revealed that the preference for Master of Accountancy Program overall at the high level (mean 4.03). Considering each aspect, it was found that the first level of the preference was needs for knowledge and ability for working (mean 4.26), curriculum structure (mean 4.04), curriculum pattern (mean 4.00) and curriculum management (mean 3.85). Therefore, the result of this study suggested that the program should be provided knowledge and ethical issue for smart accountant. It included related social requirement curriculum which focus on experience of accounting profession and provided budget for master degree studying.

**Keywords:** *Preferences for Studying Master in Accountancy (M.Acc.),  
Rajamangala University of Technology Isan Sakon Nakhon Campus*

### 1. Introduction

In the past, the number of education at postgraduate level still didn't have much demand in Thailand. There are studying at the master's degree level, most often only in foreign countries. Recently, in Thailand began to have educational institutions that have a master's degree program and has continuously planned a higher education degree. Moreover, the study at the master's level has more attention, especially in the new graduate students or students who are studying at the undergraduate level. However, there are some study reviews that personnel factors from various organizations both in public and private

agencies was affected the decision to study at the Master level. Therefore, the Office of the National Education Commission of Thailand during the year 2012-2016, it is necessary to develop to be a source of knowledge that responds to solving crisis problems and guiding national sustainable development and must promote the development of the country to be able to compete in the ASEAN and the world. It is focusing on the development of people and Thai society to have quality (Office of the National Education Commission, 2013: 29)

The purpose of this research is to investigate the preference of the need for further study at the master's degree level in the Master of Accountancy Program at Faculty of Industry and Technology, Rajamangala University of Technology Isan Sakon Nakhon. Therefore, before open the program, the result of this research will help Rajamangala University of Technology Isan Sakon Nakhon Campus to improved and developed Master of Accountancy Program in order to produce a Master student with knowledge, competence, expertise in advanced accounting profession and has the ability to apply the knowledge gained to apply problem analysis and make decisions to solve problems with efficiency, competence and effectiveness. To provide student to ready to be able to perform as a senior executive professionally. Including being a person with uncompromising professional ethics, have social responsibility and participate in creating a national economy to be strong and prosperous. Also to promote and provide educational opportunities for those with work experience to have a chance to further their studies at graduate level. This will help to develop career advancement for the educators meet the government's policy of contributing to the development of human resources of society and the nation. Focusing on creating quality graduates into the labor market and society allowing the research team itself as a graduate accounting student.

## **2. Methods**

This research is quantitative research. In developing the research instrument to investigate the need for further study at the master's degree level in the Master of Accountancy Program at Faculty of Industry and Technology, Rajamangala University of Technology Isan Sakon Nakhon, the questionnaire were selected for the undergraduate students and people who interesting to study the master's degree in accounting. The population of this study consisted of 634 people using specific sampling methods. The samples of this study consist of 364 undergraduate students in Year 3 and Year 4 in three universities Rajamangala University, Kasetsart University and Rajaphat University in Sakon Nakhon Province and 270 public and private people Phang Khon District, Sakon Nakhon province.

## **3. Results**

The mean score and standard deviation in the undergraduate student groups and the people group in Phang Khon District who are interesting to study master's degree in the Master of Accountancy Program, Faculty of Industry and Technology, Rajamangala University of Technology Isan Sakon Nakhon Campus are presented in Table 1.

Table 1 shows the mean and standard deviation about the need for further study at the master's degree level Master of Accountancy Program at Rajamangala University of Technology Isan Sakon Nakhon Campus

Postgraduate study requirements	Level of demand			
	$\bar{x}$	S.D.	degree	order
1. Course format requirements	4.00	0.66	Much	3
2. Curriculum structure requirements	4.04	0.69	Much	2
3. Curriculum management needs	3.85	0.55	Much	4
4. The need for knowledge and ability that affects work	4.26	0.70	Much	1
<b>Total Average</b>	<b>4.03</b>	<b>0.54</b>	Much	

The results are shown in Table 1 found that the demand for further study at the master's level Master of Accountancy Program at Rajamangala University of Technology Isan Sakon Nakhon Campus in all 4 aspects, in overall, at a high level, with the mean is 4.03, standard deviation is 0.54. However, when considering each aspect, it was found that the need for knowledge and ability that affects work with the highest mean of 4.26, the standard deviation is 0.70, followed by the course structure with a mean of 4.04, standard deviation of 0.69 and the course format with an average of 4.00 and a standard deviation of 0.66. Course management with a minimum mean 3.85 standard deviations of 0.55.

Table 2 presented the mean score and standard deviation about curriculum style requirements for the need for further study at the master's degree level Master of Accountancy Program Rajamangala University of Technology Isan Sakon Nakhon Campus.

Curriculum style requirements	Level of demand			
	$\bar{x}$	S.D.	degree	order
1. Master of Accounting Program focus on the study that conducts research thesis	3.82	0.91	Much	3
2. Master of Accounting Program focus on education that promotes professional experience	4.10	0.77	Much	1
3. Master of Accounting Program focus on the study that conducts research and enhance professional experience	4.07	0.81	Much	2
<b>Total Average</b>	<b>4.00</b>	<b>0.66</b>	Much	

Table 2 presented there is a need for a curriculum style requirement overall, it is at a high level with an average of 4.00. the standard deviation is 0.66. However, when considering each item, it was found that there was a need for a Master of Accounting program. focus on education that promotes professional experience with the highest mean of 4.10, the standard deviation is 0.77 followed by the need for the study of Master of Accounting focus on the study that conducts research and enhance professional experience with an average of 4.07, standard deviation of 0.81, while the need for education forms of

the Master of Accountancy Program focus on the study that conducts research thesis with the lowest mean 3.82 and the standard deviation of 0.91.

Table 3 shows the average and standard deviation about curriculum structure requirements the need for further study at the master's degree level in the Master of Accountancy Program at Rajamangala University of Technology Isan Sakon Nakhon Campus.

Curriculum structure requirements	Level of demand			
	$\bar{x}$	S.D.	degree	order
1. The course has a variety of content.	4.02	0.77	Much	4
2. The curriculum is consistent with the needs of learners.	4.08	0.77	Much	2
3 . The curriculum is consistent with the needs of the society.	4.11	0.77	Much	1
4. There are extra curriculums for off-site activities.	3.83	0.90	Much	6
5 . The course focuses on practice rather than theoretical content.	3.97	0.84	Much	5
6. The course focuses on creating knowledge for guidance in personal careers.	4.06	0.83	Much	3
<b>Total Average</b>	<b>4.04</b>	<b>0.69</b>	Much	

Table 3 presented that the curriculum structure requirements for the need for further study at the master's degree level Master of Accountancy Program Rajamangala University of Technology Isan Sakon Nakhon Campus. The results show that there is a need for curriculum structure overall at a high level with an average of 4.04 and a standard deviation of 0.69. After considering each item, it was found that the curriculum requirements were consistent with the needs of the society. With the highest mean of 4.11, standard deviation is 0.77. This is followed by curriculum requirements that are consistent with the needs of learners with an average of 4.08, a standard deviation of 0.77, and the need for curriculum focusing on knowledge creation as a guideline for personal careers with an average of 4.06, the standard deviation is 0.83. As for the need for extra-curricular activities with the lowest mean of 3.83, the standard deviation is 0.90.

Table 4 shows the mean score and standard deviation about curriculum management needs for the need for further study at the master's degree level Master of Accountancy Program at Rajamangala University of Technology Isan Sakon Nakhon Campus.

Curriculum management needs	Level of demand			
	$\bar{x}$	S.D.	degree	order
1. Requirements for the selection methods for admission	3.88	0.66	Much	2
2. Needs for education budgets	3.89	0.67	Much	1
3. Needs for study time	3.79	0.73	Much	3
<b>Total Average</b>	<b>3.85</b>	<b>0.55</b>	Much	

Table 4 presented there is the need to study for a master's degree in the Master of Accountancy Program at Rajamangala University of Technology Isan Sakon Nakhon

Campus. There is a high level of curriculum management needs with an average of 3.85 and the standard deviation of 0.55. However, when considered individually, it was found that the need for budget for education is the highest mean of 3.89, the standard deviation is 0.67, followed by the need for selection methods for admission is 3.88 and a standard deviation of 0.66 and the need for study time is the lowest mean score 3.79, the standard deviation of 0.73.

Table 5 Shows the mean score and standard deviation about requirements regarding the selection method for admission, the need for further study at the master's degree level in the Master of Accountancy Program at Rajamangala University of Technology Isan Sakon Nakhon Campus.

Curriculum management needs	Level of demand			
	$\bar{x}$	S.D.	degree	order
<b>1. Requirements regarding the selection method for admission</b>				
1.1 Use the exam method to measure knowledge.	3.99	0.80	Much	1
1.2 Use interview methods to assess knowledge basics.	3.96	0.77	Much	2
1.3 Use the method of accepting admission from work experience	3.78	0.82	Much	3
<b>Total Average</b>	<b>3.88</b>	<b>0.66</b>	Much	

Table 5 presented the mean score about selection methods for admission overall at a high level is 3.88 and the standard deviation is 0.66. However, when considering each item, it was found that the use of the exam method to measure knowledge is the highest average 3.99. with standard deviation is 0.80. Followed by the use of interview methods to assess knowledge basics is 3.96, standard deviation is 0.77 and using the method of admission from work experience is the lowest mean 3.78 and the standard deviation is 0.82.

Table 6 presented the mean score and standard deviation about curriculum management needs for education budgets, the need for further study at the master's degree level in the Master of Accountancy Program Rajamangala University of Technology Isan Sakon Nakhon Campus.

Curriculum management needs	Level of demand			
	$\bar{x}$	S.D.	degree	order
<b>2. Needs for education budgets</b>				
2.1 Payment for educational support is charged throughout the course.	3.82	0.87	Much	4
2.2 Pay for support for paid education as a semester	3.99	0.79	Much	1

2.3 Scholarships for expenses throughout the course	3.98	0.80	Much	2
2.4 Scholarships for Master's degree thesis	3.95	0.82	Much	3
<b>Total Average</b>	<b>3.89</b>	<b>0.67</b>	Much	

Table 6 reported that the need for education budgets for further study at the master's degree level Master of Accountancy Program Rajamangala University of Technology Isan Sakon Nakhon Campus There is a need for curriculum management about the education budget overall at a high level is 3.89 and the standard deviation is 0.67. However, when considering each item, it was found that pay for support for paid education as a semester is the highest mean of 3.99, the standard deviation is 0.79, followed by the scholarship to be paid throughout the course with an average of 3.98, standard deviation of 0.80, and a scholarship for master's degree thesis with an average of 3.95 and the standard deviation of 0.82. The fee for supporting education expenses is charged throughout the course is the lowest mean 3.82 and the standard deviation is 0.87

Table 7 shows the average value. And standard deviation about the need for further study at the master's degree level Master of Accountancy Program Rajamangala University of Technology Isan Sakon Nakhon Campus has a curriculum management requirement. About study time

Curriculum management needs	Level of demand			
	$\bar{x}$	S.D.	degree	order
<b>3. Needs for study time</b>				
3.1 Arrange education in official hours (Monday - Friday)	3.70	1.08	Much	3
3.2 Arrange the study outside official hours (Monday-Friday)	3.83	0.98	Much	2
3.3 Study day (Saturday-Sunday)	3.88	1.02	Much	1
<b>Total Average</b>	<b>3.79</b>	<b>0.73</b>	Much	

Table 7 reported the result of the need to study for a master's degree Master of Accountancy Program Rajamangala University of Technology Isan Sakon Nakhon Campus There is a need for curriculum management. about study time overall at a high level is 3.79 and the standard deviation of 0.73. However, when considering each item, it was found that educational management on the day ( Sat-Sun) with the highest mean is 3.88, standard deviation is 1.02, followed by non-formal education (Monday-Friday) with an average is 3.83, standard deviation is 0.98, and studying in the official time (Mon-Fri) with the lowest mean of 3.70. The standard deviation is 1.08.

Table 8 presented the mean score and standard deviation about the need for knowledge and ability that affects work for further study at the Master's Degree Program in Accounting Rajamangala University of Technology Isan Sakon Nakhon Campus.

The need for knowledge and ability that affects work	Level of demand			
	$\bar{x}$	S.D.	degree	order
1. Have basic knowledge qualified according to job position Both theory and practice are in good shape Can be used in the accounting profession	4.18	0.75	Much	3
2. Have knowledge and ability in account management And able to apply in the accounting profession	4.20	0.75	Much	2
3. Have the ability to think critically and be able to propose solutions to problems by applying knowledge in relevant professional fields	4.15	0.75	Much	4
4. Have ethics, good attitude, and awareness in the accounting profession	4.33	0.81	Much	1
<b>Total Average</b>	<b>4.26</b>	<b>0.70</b>	Much	

Table 8 reported the result of the need for further study at the master's degree level Master of Accountancy Program Rajamangala University of Technology Isan Sakon Nakhon Campus. There is a need for knowledge, ability that affects overall work at a high level is 4.26 and a standard deviation is 0.70. However, after considering each item, it was found that the ethics, good attitude and consciousness in accounting professions were desired. The highest mean is 4.33, the standard deviation is 0.81, followed by the knowledge, ability to manage accounting and able to apply in the accounting profession is 4.20, standard deviation is 0.75. There is having basic knowledge qualified according to job position both theory and practice are in good shape can be used in the accounting profession is 4.18, the standard deviation is 0.75, with analytical thinking ability to propose a solution by applying knowledge in relevant professional fields is the lowest mean of 4.15, the standard deviation is 0.75.

#### 4. Discussion

From studying the need for further study at the master's degree level Master of Accountancy Program Rajamangala University of Technology Isan Sakon Nakhon Campus can discuss the results as follows

4.1.1 The results indicated that the need for further study at the master's degree level in the Master of Accountancy Program at Rajamangala University of Technology Isan Sakon Nakhon Campus in all 4 aspects consisted of the need for the curriculum style, curriculum structure requirements, curriculum management needs and the need for knowledge, ability that affects work

The results from this study found that the respondents had a need to study for a master's degree in the Master of Accountancy Program at Rajamangala University of Technology Isan Sakon Nakhon Campus overall at a high level is 4.03. The standard deviation is 0.54. The result indicated that the need for knowledge, ability that affects work is the highest mean of 4.26, the standard deviation is 0.70 which is consistent with the research of Master of Accountancy Program Business Administration Faculty of Industry and Technology Rajamangala University of Technology Isan Sakon Nakhon Campus (2014) found that the need for knowledge, ability that affects work is 4.21 Consistent with the research of Natthapakorn Chanthapeta et al. (2012) studied the need for further study at the master's degree level in the Faculty of Industrial Technology. Buriram Rajabhat University: A case study of education personnel in Buriram province found that there is a need for further study at the master's degree level. In order to increase knowledge and work experience at a high level. The research of Sri Noi Chumkum et al. (2016) studied the need for further study at the master's degree level and desirable graduate qualifications in the field of agricultural management technology, it was found that most of them wanted to study on Saturday - Sunday about 60.87 percent and want to study in the curriculum with a thesis 56.62 percent. The motivation to study who have the influence to decide to study at a high level are themselves. Followed by parents / guardians as for environmental factors that influence the decision to continue to study at a high level. The qualifications of the instructor education expenses throughout the course and the ease of travel influences the decision to continue studying at a high level Followed by parents / guardians As for environmental factors that influence the decision to continue to study at a high level, the qualifications of the instructor Education expenses throughout the course and the ease of travel influences the decision to continue studying at a high level followed by a moderate level, including University reputation, public relations of the course and being an alumni of the institution to study in the aspect of desirable graduates according to the needs of business establishments, most respondents were 78.26% of the government agencies. And of these, 29.51 percent were further studied in the field of plant production management technology, 29.51 percent in the food industry management technology field, and 14.75 percent further in the field of animal production management technology. The most are moral, ethical and interpersonal skills and responsibilities The research of Sukandee Kingthong (2016) studied the subject factors related to the decision to study at the master's degree level of undergraduate students Burapha University found that 79.19 percent of undergraduate students wanted to continue their studies at the master's degree level. And in the amount that needs further study, it is found that there is a tendency to study after getting the most work There is a tendency to continue to study within 2 years after graduating with a bachelor's degree. The cause of further education is the need for adhesive on the job. Followed by higher education and gaining more knowledge The students commented that the most important reason for further study is the most professional job, which students are most interested in studying in the Master of Business Administration Program. Next is the Master of Public Administration Program. And most of the students are interested to study on Saturday - Sunday (9.00-16.00 hrs.) Have the ability to pay fees throughout the course of



study to the master's degree level. 50,000-100,000 baht. There is the most and more than half students are interested in studying at Burapha University Research of Kulaya Chanthadetjamnong Chantto and Nittaya Wongphinanwattana (2010) studied the subject of Demand for admission to a master's degree in accounting has found that postgraduate students who expect a change in their knowledge will consider admission to a master's degree in accounting program that has a curriculum structure and qualifications. The teacher is exactly what the students want.

Curriculum structure requirements mean score is 4.04, a standard deviation of 0.69 and a need for curriculum styles is 4.00 and a standard deviation of 0.66. The lowest mean of 3.85 and the standard deviation of 0.55 Not consistent with the research of Thawut Pluemsamran (2010) studied about the need for further study in the Doctor of Education Program, Faculty of Physical Education, Srinakharinwirot University found that the curriculum structure was the most needed 65.54 percent, followed by the need for a curriculum format was 51.25% and the need for curriculum administration was the lowest. Representing 33.13 percent and which is consistent with the research of Jaichanok Pha-aut (2013) studied about factors affecting the quality development of the institutions that affect the decision to study for the master's degree students at The Institute of Development Administration Science found that the quality development factors of institutions in philosophy, aspiration and identity of the institution. In curriculum development and management overall at a high level.

4.1.2 Summary of factors that affect the decision to continue studying at the graduate level

It was found that 178 respondents had 76.4 percent of the factors affecting their work progress, followed by education expenses of 70 people, about 30.0 percent, family burden of 68 people, representing about 29.2 percent of the study period, 31 persons, about 13.3 percent, and 25 people of support from organizations, representing 10.7 percent

## 5. Conclusion Recommendation

From studying the need for further study at the master's degree level Master of Accounting Program Rajamangala University of Technology Isan Sakon Nakhon Campus The results can be summarized as follows

### 1. Course Requirements

It was found that the majority of respondents had a need for a Master of Accounting program. focusing on education that promotes professional experience, followed by the need for the Master of Accounting Program focus on studies that do research and promoting professional experience and needs in the form of a Master of Accounting program focus on studies that do research and thesis is the lowest mean.

### 2. Curriculum requirements

It was found that the most respondents had a need for curriculum structure that was consistent with the needs of the society, followed by the curriculum requirements, which were in line with the needs of the students and the curriculum requirements. as a guide to personal career and for the need for extra-curricular activities is the lowest mean.

### 3. Course management requirements

1) Requirements for selection methods for admission

It was found that the most respondents had the need to use the test method for measuring knowledge, followed by interviewing methods to assess the knowledge base and use the method of accepting admission from work experience is the lowest mean.

2) Demand for education budget

It was found that the most respondents had the need to pay support fees for education as a semester, followed by scholarships for expenses throughout the course. The scholarship for the master's degree thesis as for the cost of supporting education expenses, the fee is collected throughout the course is the lowest mean.

3) Requirements regarding study time

It was found that the most respondents had a need to manage education on the day (Saturday - Sunday), followed by education outside of office hours (Mon-Fri) and arrange education in office hours (Mon-Fri) with the lowest mean

4) The need for knowledge and ability that affects work

It was found that the most respondents had a need for ethics, a good attitude and a conscience in accounting professions, followed by knowledge, ability to manage accounting. It can apply in the accounting profession and have basic knowledge qualified according to the position both theory and practice are good. It can be used in the accounting profession is the lowest mean.

Therefore, the results of this study can summarize the requirements for further study at the master's degree level as follows.

1. Course requirements: The Master of Accountancy program should be focus on education that promotes accounting professional experience.

2. Course structure requirements: The Master of Accountancy program should have a curriculum that is consistent with the needs of society.

3. Course management requirements: The Master of Accountancy program should provide about selection methods for admission by the use of the exam method to measure knowledge. Education budget should be given to pay the support fee for education as a pay-per-semester. Studying period should have education in the weekend (Saturday and Sunday)

4. Demand for knowledge: The Master of Accountancy program should provide the ability that affects work focus on ethics, good attitude and consciousness in accounting profession.

## 6. Acknowledgement

This research was done very well. I would like to thank you all for participating in the survey. I would like to thank all faculty members of the accounting program. Which has provided courtesy as a research consultant, supports, gives advice and takes the time to correct research defects to be more accurate. Thank you to the Dean

of Faculty of Industry and Technology and colleagues. Fellow institutions that have always supported and supported

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Assistant .Profesor .Dr .Phetphairin Upping <sup>1,a</sup> Lecturer in Accounting Program Business Administration, Faculty of Industry and Technology, Rajamangala University of Technology Isan Sakon Nakhon 199 Campus, Moo 3, Phang Khon Subdistrict Phang Khon District, Sakon Nakhon Province 47160

Phone : 042772391 , fax : 042772392 E-mail : phetphairin\_u@hotmail.com  
Education Background:

1997: graduated with a bachelor's degree Business Education – Accounting Rajamangala University of Technology Thanyaburi, Thailand

2004: graduated with a bachelor's degree Department of Accounting Sukhothai Thammathirat Open University, Thailand

2002: graduated with a Mater's degree Master of Business Administration (M.B.A.) Accounting, Kasetsart University, Bang Khen Bangkok, Thailand

2005: Master's Degree International Management Kalmar University,

Sweden

2010: Graduated with a Doctorate Degree in Accounting Swinburne University of Technology, Australia



Associate Professor Dr. Thananun Kunpaibutr, a lecturer in statistics, Faculty of

Education at Sakon Nakhon Rajabhat University, 680, 22 Muang, Sakon Nakhon

47222 Tel: 042-97 0021, 042-97 0094 Fax: 042- 97 0022

E-mail: Thananun2006@hotmail.com

Education Background:

1990: graduated with a bachelor degree of science majoring Applied Statistics,

Sakon Nakhon Teachers' College, Thailand

1993: graduated a Master degree of Education majoring Educational Measurement, Srinakharinwirot University, Thailand

2012: graduated a doctor of philosophy majoring Measurement and

Evaluation,

Khon Kaen University, Thailand



Miss Thanit Kesorn <sup>2,b</sup> Lecturer in Accounting Program Business Administration Faculty of Industry and Technology Rajamangala University of Technology Isan Sakon Nakhon 199 Campus, Village No. 3, Phang Khon Subdistrict, Phang Khon District, Sakon Nakhon Province 47160 Phone : 042772391 , fax : 042772392 E-mail: thanit\_123@hotmail.com

2006: graduated with a bachelor's degree Accounting Program Business Administration Faculty of Industry and Technology Rajamangala University of Technology Isan Sakon Nakhon Campus  
2 0 0 8 : graduated with a master's degree in Accounting, Mahasarakham University.



Miss. Netnapa Lee Thong <sup>3,c</sup> Students in Accounting Program Business Administration Faculty of Industry and Technology Rajamangala University of Technology Isan Sakon Nakhon 199 Campus, Village No. 3, Phang Khon Subdistrict, Phang Khon District, Sakon Nakhon Province 47160  
Phone :042772391 , fax :042772392  
2019: Bachelor's degree Accounting Program Business Administration Faculty of Industry and Technology Rajamangala University of Technology Isan Sakon Nakhon Campus



Miss Tassanee Sribudh <sup>4,d</sup> Students in Accounting Program Business Administration Faculty of Industry and Technology Rajamangala University of Technology Isan Sakon Nakhon 199 Campus, Village No. 3, Phang Khon Subdistrict, Phang Khon District, Sakon Nakhon Province 47160  
Phone :042772391 , fax :042772392  
2019: Bachelor's degree Accounting Program Business Administration Faculty of Industry and Technology Rajamangala University of Technology Isan Sakon Nakhon Campus



Miss. Bless Prayad Chai <sup>5,e</sup> Students in Accounting Program Business Administration Faculty of Industry and Technology Rajamangala University of Technology Isan Sakon Nakhon 199 Campus, Village No. 3, Phang Khon Subdistrict, Phang Khon District, Sakon Nakhon Province 47160  
Phone :042772391 , fax :042772392  
Year 2019, Bachelor's degree Accounting Program Business Administration Faculty of Industry and Technology Rajamangala University of Technology Isan Sakon Nakhon Campus