

Work Performance Efficiency Based on IES 3 Professional Accounting Skills of Treasury Registrars under District Government Offices in the Central Region

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Abstract

This research aimed to: 1) study the levels of professional accounting skills, 2) study the levels of work performance efficiency, and 3) study the influence of professional accounting skills on the work performance efficiency of Treasury Registrars (Accountants) under District Government Offices in the Central Region. The population consisted of 203 Treasury Registrars (Accountants). The research tool was a questionnaire. Statistical data analysis included frequency, percentage, mean, standard deviation, and Multiple Regression Analysis. The results indicated that professional accounting skills were overall at the highest level ($\bar{x} = 4.98, SD = 0.143$). Ranked by mean, the highest was Intellectual skills, followed by Interpersonal and Communication skills, and Personal Management Skills, Organizational Management skills, respectively, Work performance efficiency was also overall at the highest level.

The results of the multiple regression analysis showed that intellectual skills, interpersonal skills, personal management skills, and organizational management skills significantly influenced work performance efficiency at the 0.05 level. Among these factors, personal management skills had the greatest influence on work performance efficiency ($\beta = 0.384$), followed by interpersonal skills ($\beta = 0.283$), intellectual skills ($\beta = 0.202$), and organizational management skills ($\beta = 0.103$). These variables collectively accounted for 29.1% ($R^2=0.291$) of the variance in work performance efficiency. However, Organizational Management skills did not significantly influence work performance efficiency.

Keywords: Work Performance Efficiency, Professional Accounting Skills, District Government Accountants, Central Region

Introduction

Regional administration, based on the principle of Deconcentration, is central to the implementation of central policies through provincial and district mechanisms. This paper describes “Deconcentration” as the handling of accounting and administrative functions within a centralized structure without transferring decision-making authority (Khadduri, 2001). In the current economic crisis, the public sector must adopt New Public Management (NPM) to maximize the use of limited resources for societal benefit. Modern work must focus on results that are concrete, transparent, and auditable.

The "budget" is a key factor in local progress, requiring efficient management under legal frameworks. Accountants are the main mechanism for collecting and recording financial data and auditing internal control systems. To develop Thai accounting to international standards, the Federation of Accounting Professions was established under the Accounting Professions Act B.E. 2004.

In the era of globalization, Thai accountants must elevate their potential to match international standards, specifically International Education Standard (IES) No. 3, which emphasizes four professional skills: Intellectual, Interpersonal and Communication, Personal Management Skills, and Organizational Management.

However, the Department of Provincial Administration currently faces a shortage of treasury registrars (accountants) due to high turnover and heavy workloads. The researcher, as a practitioner in the Central Region, recognizes the importance of these skills and aims to use this study as a guideline to improve the efficiency of accountants and prevent future operational errors.

In the current global landscape, the Federation of Accounting Professions under the Royal Patronage of Thailand has prioritized the International Education Standards (IES) set by the International Federation of Accountants (IFAC). Specifically, IES 3 (Initial Professional Development – Professional Skills) emphasizes four critical skill dimensions: intellectual, interpersonal and communication, personal, and organizational skills. These standards serve as a benchmark for enhancing the competency of accounting professionals to meet international requirements.

However, practical evidence suggests a significant gap; government accountants at the local level frequently encounter challenges regarding reporting delays due to limitations in technical skills and data analysis capabilities aligned with international standards. Given the heavy workload and the complexity of decentralized financial regulations, the integration of IES 3 skills is not merely a compliance requirement but a vital mechanism for improving analytical accuracy, reducing errors, and ultimately enhancing work performance efficiency within the framework of New Public Management (NPM).

Research Objectives

1. To examine the level of professional accounting skills based on IES 3 standards among Treasury Registrars (Accountants) under District Government Offices in the Central Region.
2. To evaluate the level of work performance efficiency among Treasury Registrars (Accountants) under District Government Offices in the Central Region.

3. To investigate the influence of professional accounting skills on the work performance efficiency of Treasury Registrars (Accountants) under District Government Offices in the Central Region.

Literature Review

The pursuit of Work Efficiency

Setthacharoenkul (2022) stated that work efficiency refers to any form of work pattern, method, or process designed to achieve predetermined objectives. It involves managing available resources within given constraints—whether labor, capital, or natural resources—by utilizing them to their fullest potential through systematic processes. Efficiency is achieved when the use of resources is minimized while generating the maximum possible benefit.

Dechosupakorn (2020) explained that work efficiency means the ability to perform tasks accurately, completely, and reliably, with skill and attention to quality. The work must be correct, orderly, and carried out to achieve the intended goals and objectives. This requires the appropriate and economical use of human resources and equipment, ensuring the greatest possible benefit.

Evaluation of Work Performance Efficiency

The Office of the Civil Service Commission (OCSC, 2019) explained that the evaluation of work performance efficiency should be based on performance indicators and target values mutually agreed upon by both the employee and the supervisor. The assessment references the achievement of work outcomes according to these indicators and/or tangible evidence that demonstrates outputs and results. Performance indicators and target values can be established in various ways; however, they must be directly related to the responsibilities of the employee. These responsibilities may fall into three categories:

1. Tasks specified in the performance agreement or the annual operational plan of the government agency (strategic tasks).
2. Tasks that are part of the core responsibilities of ministries, departments, provinces, offices, divisions, or the employee's position, which are not included in category 1 (functional tasks).
3. Special assignments outside the regular duties of the agency or the employee, such as projects or urgent problem-solving tasks arising during the evaluation period.

Concepts Regarding the Skills of Accounting Professionals

Skill refers to proficiency or the ability to perform or carry out a particular activity. Skills may be physical, intellectual, or social, and are developed through practice or repeated performance (Distance Learning Television Foundation under the Royal Patronage, n.d.).

An accounting professional refers to individuals engaged in the fields of accounting, auditing, management accounting, accounting system design, taxation, accounting education and technology, and other accounting-related services as defined by ministerial regulations. It also includes those registered with the Federation of Accounting Professions.

The skills of accounting professionals refer to the abilities and knowledge required of accountants to perform their work effectively and in compliance with professional accounting standards. These skills are essential for delivering high-quality accounting services and adhering to relevant principles and regulations.

The skills of accounting professionals are aligned with the professional standards of the International Federation of Accountants (IFAC) (2017), specifically the International Education Standards (IES) No. 3. Professional skills, based on knowledge and competence, are categorized into four areas:

1. Intellectual skills
2. Interpersonal and communication skills
3. Personal Management Skills
4. Organizational management skills

In conclusion, Work Performance Efficiency: Refers to working methods or processes that lead to success by managing resources (labor, capital, natural resources) to achieve the highest quality with minimal resource use. Assessment of Performance: Based on performance indicators and targets agreed upon by practitioners and supervisors, focusing on concrete outputs and outcomes. Professional Accounting Skills: Skills and knowledge that accountants must possess to work effectively and accurately according to professional standards (IES 3), categorized into four areas: 1) Intellectual, 2) Interpersonal and Communication, 3) Personal Management Skills, and 4) Organizational Management.

Research Methodology

In this study, the researcher employed a quantitative research approach to obtain accurate data and to test hypotheses through statistical analysis. The procedures were as follows:

1. Population and Sample

Population The population consists of 203 administrators and Treasury Registrars (Accountants) working under District Government Offices in 21 provinces in the Central Region, based on the 2021 Directory of the Provincial Treasury Group.

Sample: Since the researcher obtained responses from the entire population of 203 individuals, this study is conducted as a Census Study to ensure comprehensive and highly accurate data.

2. Research Instruments and Quality Validation

Validity: The questionnaire was validated by three experts to determine the Index of Item-Objective Congruence (IOC), resulting in a value of 0.82.

Reliability: A pilot study (Try-out) was conducted with 30 participants in Phra Nakhon Si Ayutthaya province who possessed similar characteristics to the target group but were not part of the actual sample. The reliability analysis yielded a Cronbach's alpha of 0.840.

3. Statistical Analysis

Descriptive Statistics: Frequency, percentage, mean, and standard deviation (S.D.).

Inferential Statistics: Multiple Regression Analysis was utilized to test the influence of independent variables. Prior to analysis, fundamental assumptions including Normality and Multicollinearity (VIF) were tested to ensure the integrity of the statistical results

Research Findings

1. Analysis of Personal Characteristics of the Respondents

Table 1. Personal Characteristics of the Respondents (n = 203)

Personal Characteristics	Frequency	Percentage
Gender		
Male	145	71.4
Female	58	28.6
Age		
Under 30 years	0	0
30 – 39 years	5	2.5
40 – 49 years	135	66.5
50 years or older	63	31
Education Level		
Below Bachelor's Degree	0	0
Bachelor's Degree or Equivalent	0	0
Higher than Bachelor's Degree	203	100
Accounting Work Experience		
Less than 5 years	0	0
Between 5 – 10 years	0	0
More than 10 years	203	100
Total	203	100

From Table 1, The analysis of the personal characteristics of the 203 respondents revealed that the majority were male, totaling 145 individuals (71.4%). In terms of age, the largest group was between 40 – 49 years old, accounting for 135 individuals (66.5%), followed by those aged 50 years or older (31.0%). Notably, all respondents (100.0%) held an education level higher than a bachelor's degree and possessed more than 10 years of accounting work experience.

2. Results of the Analysis of Accounting Professionals' Skills among Accountants under District Government Offices in the Central Region

Table 2. Overall Mean and Standard Deviation of Accounting Professionals' Skills (n=203)

Skills Required of Accounting Professionals	$\bar{X}$	SD	Level	Ranking
1. Intellectual Skills	5.00	0.040	Highest	1
2. "Interpersonal Relations and Communication Skills	4.99	0.083	Highest	2
3. Personal Management Skills	4.97	0.118	Highest	4
4. Organizational Management Skills	4.98	0.105	Highest	3
Total	4.98	0.051	Highest	

Source: collected by Authors

From Table 2, which presents the level of accounting professionals' skills among accountants under District Government Offices in the Central Region (n = 203), it was found that the overall skill level was at the highest level ($\bar{x} = 4.98, SD = 0.051$). When considering each dimension, all four areas of accounting professional skills were also at the highest level. Ranking by mean scores, the results were as follows:

1. Intellectual skills ($\bar{x} = 5.00, SD = 0.040$)
2. Interpersonal and communication skills ($\bar{x} = 4.99, SD = 0.083$)
3. Organizational management skills ($\bar{x} = 4.98, SD = 0.105$)
4. Personal Management Skills ($\bar{x} = 4.97, SD = 0.118$)

Table 3. Multiple Regression Analysis of Professional Accounting Skills Influencing Work Performance Efficiency

Factors	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
(Constant)	-1.915	0.901		-2.126*	.035
Intellectual Skills (A)	0.546	0.162	0.202	3.372*	.001
Interpersonal Skills (B)	0.369	0.076	0.283	4.839*	.000
Personal Management Skills (C)	0.354	0.055	0.384	6.473*	.000
Organizational Management Skills (D)	0.107	0.063	0.103	1.704	.090

$R = .0539$, $R^2 = .291$, $Adjusted\ R\ Square = .284$, $SE = .901$

*Significant at the 0.05 level

From Table 3, which presents the displays the multiple regression analysis results of professional accounting skills and the work performance efficiency of accountants at the 0.05 significance level. The analysis identifies three significant factors influencing work performance efficiency, which can be expressed in the following regression equation:

$$\text{Work Performance Efficiency} = -1.915 + 0.546(A) + 0.369(B) + 0.354(C)$$

The findings are summarized as follows:

The results of the multiple regression analysis showed that intellectual skills, interpersonal skills, personal management skills, and organizational management skills significantly influenced work performance efficiency at the 0.05 level. Among these factors, personal management skills had the greatest influence on work performance efficiency ($\beta = 0.384$), followed by interpersonal skills ($\beta = 0.283$), intellectual skills ($\beta = 0.202$)

Relation each variable from equation, we use beta which 1st Personal Management Skills (C) , 2nd Interpersonal Skills (B), 3rd Intellectual Skills (A)

3. Results of the Analysis of Work Performance Efficiency of Accountants under District Government Offices in the Central Region

Table 4. Mean and Standard Deviation of Accountants' Work Performance Efficiency in Overall Terms (n=203)

'Efficiency of Accountants' Work Performance	$\bar{X}$	SD	Level	Ranking
1. Cost-Effectiveness	4.88	0.264	Highest	3
2. Timeliness	4.97	0.092	Highest	2
3. Accuracy, Clarity, and Verifiability	4.99	0.070	Highest	1
Total	4.95	0.109	Highest	

Source: Analysed by Authors

From Table 4, which presents the level of work performance efficiency of accountants under District Government Offices in the Central Region (n = 203), it was found that the overall efficiency level was at the highest level ($\bar{x} = 4.95, SD = 0.109$). When considering each dimension, all three aspects of work performance efficiency were also at the highest level. Ranking by mean scores, the results were as follows:

1. Accuracy, clarity, and verifiability ($\bar{x} = 4.99, SD = 0.070$)
2. Timeliness ($\bar{x} = 4.97, SD = 0.092$)
3. Cost-effectiveness ($\bar{x} = 4.88, SD = 0.264$)

Table 5. Analysis of Variance (ANOVA) of Work Performance Efficiency categorized by Professional Accounting Skills

Performance Efficiency Dimensions	Source of Variation	Sum of Squares	df	Mean Square	F	Sig.
Cost-Effectiveness	Between Groups	2.965	6	0.494	8.742*	.000
	Within Groups	11.081	196	0.057		
	Total	14.046	202			
Timeliness	Between Groups	0.656	6	0.109	20.585*	.000
	Within Groups	1.041	196	0.005		
	Total	1.698	202			
Accuracy, Clarity, and Verifiability	Between Groups	0.138	6	0.023	5.358*	.000
	Within Groups	0.842	196	0.004		
	Total	0.98	202			

*Significant at the 0.05 level

From Table 5, which presents comparative analysis of the relationship between professional accounting skills and work performance efficiency categorized by dimension. The results indicate that Treasury Registrars with different levels of professional skills exhibit significantly different work performance efficiency across all dimensions namely Cost-Effectiveness, Timeliness, and Accuracy, Clarity, and Verifiability at the 0.05 statistical significance level.

Table 6. Correlation Analysis between Professional Accounting Skills and Work Performance Efficiency

Variables		Professional Skills	Performance Efficiency
Professional Skills	Pearson Correlation	1	.539*
	Sig. (2-tailed)		.000
	n	203	203
Performance Efficiency	Pearson Correlation	.539*	1
	Sig. (2-tailed)	.000	
	n	203	203

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

From Table 6, which presents illustrates the correlation between professional accounting skills and the work performance efficiency of accountants under District Government Offices in the Central Region. The analysis reveals a correlation coefficient (r) of 0.539 with a p-value of 0.000, which is less than the significance levels of 0.05

Conclusion and Discussion

From the study results on work performance efficiency according to the professional skills of accountants under District Government Offices in the Central Region, the researcher analyzed and discussed the findings in line with the research objectives as follows:

1) Skill Levels of Accounting Professionals The study found that the overall professional accounting skills of Treasury Registrars (Accountants) in the Central Region, as well as each individual dimension, were at the highest level. The underlying reason for these results is the operational context of District Government Offices, which involves complex financial and procurement regulations that frequently change according to government policies. The governing mechanism is the high level of Intellectual Skills, which enables accountants to interpret regulations and exercise professional judgment in accordance with IES 3 standards. This minimizes the risk of operational errors, which is the heart of maintaining accuracy in public sector accounting systems. These findings are consistent with the work of Kaewdee (2018), reflecting that international standard skills remain a necessary foundation regardless of whether the context is community enterprises or District Government Offices agencies.

2) Relationship Between Professional Skills and Work Performance Efficiency. The analysis revealed that professional accounting skills had a moderate positive correlation ($r = 0.539$) with work performance efficiency. The linking mechanism can be explained by Interpersonal and Communication Skills serving as a vital intermediary in coordinating between regional and central administrations. This facilitates rapid performance reporting and budget tracking (Timeliness) while reducing redundant processes.

However, the reason for this moderate correlation suggests that in the context of District Government Offices administration, there are other "intervening variables" influencing efficiency. These include excessive workloads, the readiness of government information technology systems, and executive support. This aligns with the concepts of Chulamit (2019) and Mau (2019), who pointed out that Personal Management Skills and organizational management skills contribute to effective management under limited resources.

Suggestions

From the research study, the researcher has proposed recommendations for applying the findings to policy formulation and the improvement of work practices, as follow

1. Policy Recommendations

The Department of Provincial Administration should adopt the IES 3 competency framework by IFAC as a standard for selecting and evaluating Treasury Registrars. Specifically, it should establish a Continuous Professional Development (CPD) plan focused on improving work processes at the local level.

2. Practical Recommendations

Relevant agencies should organize specialized workshops titled "Financial Data Analytics for District-Level Accountants". This training should move beyond basic accounting and focus on using information technology to enhance budget analysis and

strategic planning. Furthermore, supporting the adoption of automated accounting systems is essential to reduce manual errors and increase the speed of reporting to meet government deadlines.

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