

# The Effect of Accountant Professional Skills on Performance in the New Normal Era

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## Abstract

Nowadays, innovation and technology have a major influence on the population and society. Their lifestyles are changing in all aspects, whether in economic, social, cultural, educational, environmental, or business aspects. Careers need to be modernized; professional accountants are another profession that needs to be adapted, and ways of working need to be more flexible (Corporate Communications Division, 2020). The new normal adaptability of professional accountants includes maintaining the quality of professional accounting practices in accordance with accounting standards and taking into account the efficiency of accounting practices, which will lead the organization to achieve its goals.

The objectives of this study were to: 1) study the levels of accountant professional skills on performance in the new normal era; and 2) study the impacts of accountant professional skills on performance in the new normal era. This was quantitative research. The sample population is 384 professional accountants in the industrial business sector. The research tool is the questionnaire form. The statistics are frequency, percentage, mean, standard deviation, correlation, and multiple regression. The results showed that the level of the skills of professional accountants was at a high level. When classified by level of importance, the most important skills were digital skills, followed by emotional and social skills and professional skills, respectively. The result of the hypothesis showed that the professional accountant's skills, which consist of professional skills, digital skills, and emotional and social skills, positively affected their performance in the new lifestyle era with statistical significance at the 0.01 level.

**Keywords:** Digital Skills; Accountants Professional Skills; Emotional and Social Skills; Accounting Performance; New Normal Era

## Introduction

The New Normal was first introduced by Bill Gross, the founder of an American asset management firm. He used to describe the state of the world economy. After the hamburger economic crisis in the United States during 2007–2009, the reason for using the term. New Normal is because in the period before 2007, the economic crisis will have a rather fixed and cyclical form. When the economy grows for a period of time, there will be factors that cause the economic crisis and after the economic crisis. Soon the economy will begin to recover. and then came back to grow well again These are normal things until it can be said that it is “normal” (Department of Health Promotion, 2021). At present, innovation and technology have influenced the population and society, especially the economic driving. As a result, all professions have to adjust to modernity. Every business must compete with each other on knowledge. creativity and the use of new innovations Entrepreneurs also need to have the knowledge of being a digital citizen (Information and Communication Technology Center, 2020) to use information to make the right decisions and gain business advantages.

The Federation of Accounting Professions under the Royal Patronage of His Majesty the King (2020) said that professional accountants are one of those professions that need to adjust and work to be more flexible. It must have the ability to adapt to the New Normal. In addition, it is important to focus on maintaining the quality of professional accounting performance in accordance with accounting standards. That is, no matter how the working environment changes, professional accountants still have to maintain their competence. (Natha Thorncharoenkul, 2018). The goal is the success of the operation according to accounting standards the ability to perform tasks accurately credibility timeliness, accuracy in reporting results can check quality financial reports or having complete accounting and financial information will be able to help stakeholders including executives to use in making economic decisions and planning operations effectively.

Wiyada Suwannapach (2020) has studied about “The Effects of Digital Accounting Skills on The Success of Accounting Practice of Accountants in The Industrial Estate Authority of Thailand” She stated that 1) Digital accounting skills in the use of information technology Infrastructure have a positive relationship and impact with the success of accounting Practice in system resource worth, operations process, participant satisfaction 2) Digital accounting skills in the

computer-based accounting systems implementation have a positive relationship and impact with success of accounting practice, procurement in system resource worth, participant satisfaction. 3) Digital accounting skills in the online account transaction have a positive relationship and impact with the system resource worth Moreover, 4) Digital accounting skills in the accounting information have a positive relationship and impact with the participant satisfaction.

Kanyaphorn Chunprasit (2019) had studied: The efficiency of accountants with the digital advances of establishments in Bangkok. The results of hypothesis testing showed that Accountants of establishments in the Bangkok area with years of work experience the efficiency of the digital accountant of the establishment at Bangkok area overall differently and the accountant of the establishment in the Bangkok area with different sex education makes the digital age accountant's efficiency in the Bangkok area in general is not different. In addition, the accountant qualifies for communication skills related to financial and accounting information. Laws related to accounting and ethics and attitudes affect the efficiency of digital accountants of establishments in the Bangkok Metropolitan Area.

Moreover, the results of the survey of the total population in the category of commerce to be developed competence (National Statistical Office, 2021) found that the population in the commercial category for capacity development 2016–2021 amounted to 133,733, 133,536, 148,557, 170,856, 146,000 and 165,092 people, respectively. But in the professional group, it is an issue that many organizations pay great attention to prepare for the next changes and in addition to the commercial population who want to develop their capabilities, professional accountant in bookkeeping, auditing, management accounting, accounting system, tax accounting, education and accounting technology which is counted as the commercial population. They should also have the knowledge and skills necessary to operate in a constantly changing environment, especially in the situation after the epidemic of COVID–19 or in a new normal.

Therefore, the researcher is interested in studying the skills of professional accountants that affect performance in the new normal era. To be used as a guideline to develop the skills of professional accountants in the industrial business sector in accordance with international educational standards (International Education Standard: IES).

## Research Objectives

To improve the objectives as follows

1. To study the levels of accountant professional skills on performance in the new normal era.
2. To study the impacts of accountant professional skills on performance in the new normal era.

## Literature Review

The researcher has compiled important material about concepts and theory from papers and textbooks related to the research papers. “The Effect of Accountant Professional Skills on Performance in the New Normal Era” can summarize as follows.

1. New Normal era, where the term New normal has been widely used during the Covid-19 outbreak. As a phrase and idiom, the Oxford dictionary defines it as “A previously unfamiliar or atypical situation that has become standard, usual, or expected.” which was originally something unusual unfamiliar people. Later, there were some incidents or crises. Therefore, changes made the situation or phenomenon become normal and standard.

2. Professional Accounting Skills Federation of Accounting Professions under the Royal Patronage of His Majesty the King (2021) has set professional skills for professional accountants to comply with international educational standards. (International Education Standard: IES) issued by the International Federation of Accountants. (International Federation of Accountants: IFAC) International Education Standard No. 3 Early Professional Development – Professional Skills (Revised Edition). Learning outcomes in knowledge and professional skills include intelligence, interpersonal relationships, communication, self-management and organization management. Professional accountants are necessary to have knowledge and able to practice the profession successfully, accurately, and completely in accordance with financial reporting standards, tax law, socio-economic, organization, environment and culture to the surrounding communities. The professional accountants should review their knowledge to be up to date with the current, keep up to date with changes in financial reporting standards to build confidence in management, partners and stakeholders.

3. Code of Conduct for Professional Accountants: whereby professional accountants must comply with the following basic principles of ethics (Federation of Accounting Professions under the Royal Patronage of His Majesty the King, 2021)

3.1 Integrity means acting honestly, sincere in all relationships both professional and business.

3.2 Fairness and independence means not tolerate bias or conflicts of interest or the unduly influence of others to negate the use of professional or business judgment.

3.3 Knowledge, competence, attention and maintenance of operational standards maintain knowledge, competence and professional expertise at a level that ensures that the customer or employers receive professional services that are up to date with the latest evolutions in methods or technical practice or legal and perform duties with care in accordance with relevant professional standards.

3.4 Confidentiality attaches great importance to the confidentiality of information obtained from professional and business relationships.

4. Digital skills defined by the Royal Institute as “citizens” are people who have the same rights and duties as citizens of the country or those under the same government and often have the same culture. Chatpong Chusaengnil (2019) said that Digital Citizenship is a citizen who can use the Internet to manage, control, supervise and recognize crimes. Being literate is the norm for the proper and responsible use of digital technology.

5. Emotional and Social Skills and Social-Emotional Learning refers to the process of learning life skills, including how to manage yourself and manage relationships with your surroundings effectively. By learning social emotions will help learners know themselves. Know how to deal with your own emotions and feelings with people in society. It's learning helps to feel empathy and empathy for others, and Shirley (2016) said that emotional and social learning defined as the abilities surrounding the core of learning, such as reading, writing, and math, are skills that aid creativity, problem solving, communication and are at the heart of social interaction.

6. Efficiency in work performance the word "performance" consists of two words, "performance" and "work". The ability to produce results at work as for the concepts and theories of performance, Pimpika Lakhamsen and Boonchuang Sakhonrat (2017) defined operational efficiency as results reflect the ability of accountants to use their knowledge, abilities, skills, experience, and persistence in the code of professional ethics to complete the accounting work plan.

6.1 Peterson and Plowman (1989) summarized the four components of operational efficiency as follows: 1) Quality of work (Quality) means that the output must be of high quality, i.e. producers and users benefit. fee satisfied and the performance Must have accuracy, standards

and speed. 2) The amount of work (Quantity) means the work that occurs. must meet the expectations of the organization by this practicable work There must be an appropriate amount as stipulated in the annual plan. Or goals that the company has set or planned. 3) Time means the time that we use in the operation must be in the correct manner according to the principles that are suitable for the job and modern with the development of working techniques to be more convenient and faster. That is to say, it requires minimal investment costs and maximizes profits.

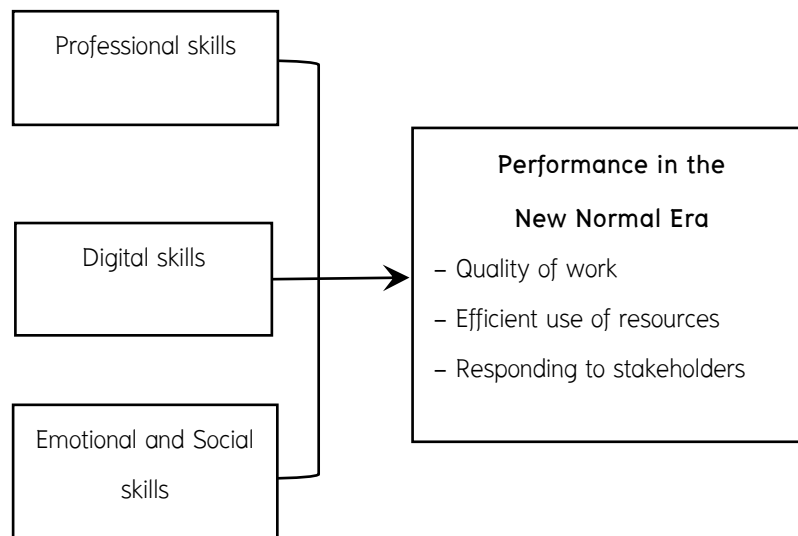
6.2 Resource utilization efficiency defined as the ratio of output to a multi-deterministic measure of efficiency, such as the rate of return on capital or capital assets cost per unit of output, wastage rate, resource consumption and profit-to-expenditure ratio, Barney (1991) defined the resource-based perspective (RBV) of competitive advantage as: valuable, scarce, incompletely replicated corporate resources. and not completely interchangeable.

6.3 Effectiveness in responding to stakeholders, Freeman's Stakeholder Theory (1984) holds that a company's stakeholders include everyone affected by the company and its operations. These groups include customers, employees, dealers. political movement environmental group Local communities, media, financial institutions, government groups. This view makes the corporate environment more like an ecosystem of related groups.

7. Financial reports Federation of Accounting Professions under the Royal Patronage, the conceptual framework for financial reporting has been established (revised 2020) to meet the criteria established by the International Accounting Standards Board. In the revised edition, “Conceptual Framework for Financial Reporting (Bound volume 2020 Consolidated without early application)”, the Conceptual Framework for Financial Reporting (revised 2020) focuses on financial statements prepared for the purpose of financial reporting, providing useful information for making economic decisions. Currently, Thai Financial Reporting Standards are prepared in accordance with the criteria established by International Financial Reporting Standards which Thai financial reporting standards are It will come into effect within 1 year from the date of implementation of the International Financial Reporting Standards (International Financial Reporting Standards: IFRS).

## Conceptual Framework

This research is quantitative research to find out direct and indirect effects of The Effect of Accountant Professional Skills on Performance in the New Normal Era. The researchers define the research conceptual framework based on the professional skills are as follows.



**Figure 1** Research Conceptual Framework

## Research Methodology

### 1. Population and sample

The population used in this research was professional accountants in the industrial sector for which the exact population is unknown. The sample group used in this research was 384 professional accountants in the industrial sector by using the formula for calculating the sample size. Where the exact population is unknown (Thanin Siljaru, 2020).

### 2. Research tools

The tool used for collecting this information was a questionnaire. The researcher has defined the characteristics of the research tools as follows: Part 1 Questions about the personal status of the respondents. The nature of the questionnaire is a checklist. There are 5 questions. Part 2 Questionnaire on skills of professional accountants. The questionnaire style is an estimation scale. There are 20 questions, which are based on the criteria for determining the score of the assessment on 5 levels. Part 3 Questionnaire on the performance of professional accountants in the new lifestyle. The questionnaire style is an estimation scale. It is a 10-question questionnaire with five levels of assessment weighting criteria, and part four is a questionnaire on opinions and recommendations on professional accountant skills that affect performance. in the new way of life the questionnaire style is open-ended, amounting to 1 item.

### 3. Quality of research instruments

The researcher tested the accuracy confidence and classification power by testing content accuracy through the scrutiny of experts and the reliability test of the questionnaire (reliability test) by finding Cronbach's alpha coefficient found that it was 0.719–0.894.

### 4. Methods of data collection

Data were collected from a sample of 384 people and all the numbers were returned. Then used to verify the integrity of the questionnaire and then change the data obtained into a numeric code and save the code to the computer to be used for further statistical analysis.

### 5. Data analysis

It performed by analyzing the frequency, percentage, mean and standard deviation. correlation analysis and multiple regression analysis.

## Research Results

### 1. Skills of professional accountants

The average analysis of opinion level on professional accountant skills was at a high level with an average of 4.07 and when considering each aspect found that professional skills. It is of great importance with an average of 4.06 digital skills. It is of great importance with a mean of 4.08 and emotional and social skills. It is of great importance as well. The mean is 4.07 as shown in Table 1.

**Table 1** Mean and Standard Deviation of Professional Accountants Skill Level

Professional accountant skills	$\bar{X}$	S.D.	Priority
Professional skills	4.06	0.672	A lot
Digital skills	4.08	0.641	A lot
Emotional and Social skills	4.07	0.673	A lot
Overall	4.07	0.551	A lot

### 2. Performance in the new normal era

A mean level analysis of key ideas about performance in the new normal era. It was found that the average level of importance regarding performance in the new normal era. Overall, it is at a high level with an average of 4.03 and when considering each aspect found that the quality of work It is of great importance with an average of 4.09. In terms of resource efficiency, it is of

great importance with an average of 3.99 and the response to stakeholders. It is of great importance as well. The mean is 4.00 as shown in Table 2.

**Table 2** Mean and Standard Deviation of Performance in the New Normal Era

Performance in a new normal era	$\bar{X}$	S.D.	priority
Quality of work	4.09	0.672	A lot
The efficient use of resources	3.99	0.591	A lot
Responding to Stakeholders	4.00	0.601	A lot
Overall	4.03	0.492	A lot

### 3. Testing the relationship between independent and dependent variables (Multicollinearity)

The researcher evaluated the relationship between independent and dependent variables by analyzing the relationship between independent variables which consist of professional skills, digital skills, and emotional and social skills. The correlation analysis results have shown in Table 3.

**Table 3** Analysis of the correlation coefficient among independent and dependent variables

Variables	Professional Skills	Digital Skills	Social & Emotion	Quality	Efficient use of Resource	Response to Stakeholder	VIF
Professional Skills	1						1.695
Digital Skills	0.551**	1					1.538
Social & Emotion	0.551**	0.482**	1				1.538
Quality	0.426**	0.392**	0.363**	1			
Efficient use of Resource	0.517**	0.469**	0.429**	0.445**	1		
Response to Stakeholder	0.450**	0.434**	0.404**	0.383**	0.537**	1	

Note: Correlation is significant at the 0.01 level.

From the analysis of the correlation coefficient between skills of professional accountants and performance in the new normal era which consists of professional accountants skills, digital skills and emotional and social skills according to Table 3, it was found that skill of professional accountants in each aspect had a positive correlation with performance in the new normal era. The quality of work at the level of statistical significance equal to 0.01. It was most closely related to

efficient use of resource ( $r = 0.517$ ), followed by response to stakeholder ( $r = 0.450$ ), quality of work ( $r = 0.426$ ) respectively.

For testing the problem multicollinearity between the independent variables, which consist of professional skills digital skills and emotional and social skills. It was found that there was a positive correlation at the statistical significance level of 0.01 with the Variance Inflation Factor (VIF) between 1.538–1.695 ( $VIF < 10$ ), indicating that the relationship of the independent variable did not cause problems for relationship model created.

#### 4. Multiple regression analysis

**Table 4** Regression Analysis of Professional Accountants Skills on Performance in New Normal Era

Model	S. E.	$\beta$	t	Sig.	Collinearity Statistics	
					Tolerance	VIF
(Constant)	0.144	–	11.354	0.000**		
Professional Accounting Skills	0.037	0.330	6.534	0.000**	0.590	1.695
Digital skills	0.037	0.268	5.568	0.000**	0.650	1.538
Emotional and Social Skills	0.035	0.188	3.909	0.000**	0.650	1.538
Y= operational efficiency						
R = 0.655, $R^2 = 0.430$ , Adj $R^2 = 0.425$ , F= 95.367, Sig =.000						

Note:  $p$ -value = <.01

From Table 4, it was found that the professional accountant's skill variable had a value = 0.330 and a  $p$ -value of less than 0.01, indicating that the skills of professional accountants have a positive impact on performance in the New Normal Era at the statistical significance level of 0.01.

The digital skills variable had a value = 0.268 and a  $p$ -value of less than 0.01, indicating that the skills of digital have a positive impact on performance in the New Normal Era at a statistical significance level of 0.01.

The professional accountant's skills variable in emotional and social aspects had a value = 0.188 and a  $p$ -value of less than 0.01, indicating that emotional and social skills of professional accountants have a positive impact on performance in the New Normal Era at the statistical significance level of 0.01.

The model summary of regression coefficient R was 0.655, indicating that the skills of professional accountants in 3 areas, namely accounting professional skills, digital skills, and emotional and social skills, significantly influenced work practices in the new normal era. There

was a statistical significance at the 0.00 level, with the skills of professional accountants influencing the efficiency of work practices in the new normal era by 43.0 percent.

## Discussion

1. Information on the level of importance of professional accountant's skills and performance in the new normal era, overall is at a high level. When classified by aspects, it was found that the importance of skills of professional accountants in digital fields was the most, followed by emotional and social aspects and professional, respectively, which are in line with Pimpaporn Puengboonpanich and Napa Nakym (2019), studying the impact of digital accounting on the quality of financial reports. The results showed that digital accounting is related to the quality of financial reports. There was a significant correlation in the same direction at the 0.01 level, and digital accounting significantly affected the quality of financial reports at the 0.01 level, which Chitralada Kacharak (2020) studied Thai accountants in the era of Covid-19. It is essential to have more knowledge and ability to access and use information technology. In addition to digital skills, Weerapong Attama (2021) has studied social skills (Soft Skills) that affect the success of employees in private companies. A case study of employees of a private company in Bangkok and its vicinity found that emotional intelligence good communication leadership solving complex problems and managing time significantly affect overall operational success. In addition, professional skills also affect performance in the new normal era. Paisorn Soongsombat (2021) studied research on professional skills and performance standards of accountants that affect the quality of financial statement reports. The results showed that the quality of financial statements report as a whole was correlated with four professional skills, namely intelligence. Interpersonal and Communication Skills Personnel management and organizational management with statistical significance at the 0.05 level and Khemthong Kaewpratum (2018) studied the factors affecting the efficiency of bookkeeping of bookkeepers in service businesses listed on the Stock Exchange of Thailand. As a result, it appears that factors affecting the efficiency of bookkeeping of bookkeepers in service companies in the Stock Exchange of Thailand are professional knowledge, professional skills and professional values with a statistical significance of .05, professional knowledge is an important factor in the performance of a professional accountant's bookkeeping.

2. Hypothesis test results of the skills of a professional accountant which consists of professional skills digital skills and emotional and social skills. This positively affects performance in the new lifestyle era overall and in each aspect, namely the quality of work. The efficient use of

resources and the response to stakeholders. The results of this research are consistent with the research results of Wiyada Suwanpetch (2020), which found that the impact of digital accounting skills on the success of accounting practices of Thai accountants in the industrial zone of Thailand. From the analysis of relationships and effects Meanwhile, Boonchuang Srithonrat (2018) research found that factors affecting work efficiency, namely, proficiency in professional accounting skills, had a positive impact on overall work performance. With intense competition, business operators have high expectations of accountants who are professional in delivering quality accounting information. The important role of an accountant is to prepare accounting information to be quality financial reports with accuracy, completeness, timeliness and the needs of information users or stakeholders as well as the efficient use of existing resources Cost-effective for the right amount of workload using new operational techniques and summarizing the results of Chantappa's research Punyawititrot and colleagues (2020) found that professional accountants must have professional ethical skills in performing duties honestly, strictly and honest to the profession of professional accountants. The reason for this may be that when a professional accountant has a high level of skill this results in confidence in the performance of the job. Therefore, those skills can apply to work effectively.

### **Knowledge from Research**

From the above information professional accountant's skills in each function including professional, digital, and emotional and social affect performance in the new normal era. Therefore, accountants must always learn new things to keep up with the changing technology. We not only have knowledge in accounting standards or tax laws but also have digital knowledge, emotional control, human relations with colleagues to be applied to work professionally. An accountant's important role is to prepare accounting information as a quality financial report with accuracy, completeness, timeliness and the needs of information users or stakeholders, as well as efficient use of available resources. efficient Proficiency in key professional skills, such as intelligent use of learning skills, systematization of electronic information resources in order to prevent loss or destruction. Logical and analytical thinking that can effectively identify and solve problems that affect the quality of work.

## Conclusion

This was quantitative research to 1) study the levels of accountant professional skills on performance in the new normal era, 2) study the impacts of accountant professional skills on performance in the new normal era. The population used in this research is professional accountants in the industrial sector. The exact number of the population is unknown. The instrument used in this research was a questionnaire. The results of the hypothesis testing using multiple regression analysis revealed that the skills of professional accountants, which consist of professional skills digital skills and emotional and social skills had a positive effect on work efficiency in the new lifestyle era significantly at the 0.01 level, therefore, the dependent variable was correlated with the independent variable.

## Suggestion

### 1. Suggestions for utilizing the research results

1.1 Government sector and related agencies, Federation of Accounting Professions under the Royal Patronage of His Majesty the King, The Department of Business Development can use the findings to support learning and training to increase the skills of accountants in professional, digital and emotional and social skills.

1.2 Educational institutes can use the research results to develop curriculum to produce graduates who are professional accountants with professional skills, digital skills, and accounting skills, emotionally and socially to increase the potential of accounting professionals to have standardized characteristics and meet future labor market demands.

1.3 Professional accountants must continuously study for knowledge and expertise in accounting professions, digital aspects, emotional and social aspects due to accounting standards and technology changes all the time.

### 2. Suggestions for further research

2.1 This research studies only the professional accountants in the industrial sector. Future research may expand the scope to include more diverse samples, such as studying professional accountants of auditors and tax auditors and may use other related samples such as companies listed on the Stock Exchange of Thailand, etc.

2.2 This study used variables in professional skills, digital skills, and social and emotional skills. Future research may use other skills, such as adapting technology to accounting. The use of Optical Character Recognition (OCR) technology supports future adaptation of accountants.

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