

FACTORS AFFECTING THE STRATEGIC ACCOUNTING INFORMATION
QUALITY FOR AUTO PARTS BUSINESS IN THAILAND

ปัจจัยที่มีผลกระทบต่อคุณภาพข้อมูลทางการบัญชี
เชิงกลยุทธ์ของธุรกิจผลิตชิ้นส่วนยานยนต์ในประเทศไทย

ปภาพิต ศรีสว่างวงศ์, สุธนา บุญเหลือ, ศรัญญา รักสงฆ์*
Papapit Srisawangwong, Sutana Boonlua, Saranya Raksong

บทคัดย่อ

บทความนี้มีวัตถุประสงค์เพื่อศึกษาปัจจัยที่มีผลต่อคุณภาพข้อมูลบัญชีเชิงกลยุทธ์ของธุรกิจชิ้นส่วนยานยนต์ในประเทศไทย กลุ่มเป้าหมายคือ บริษัท ยานยนต์ 619 แห่ง กลุ่มตัวอย่างมีจำนวน 165 บริษัท โดยใช้แบบสุ่มตัวอย่างแบบแบ่งชั้น ใช้แบบสอบถามเป็นเครื่องมือในการรวบรวมข้อมูล การวิเคราะห์ข้อมูลใช้การถดถอยต่ำสุดเฉลี่ยน้อยที่สุด (OLS) ปัจจัยที่มีผลต่อคุณภาพข้อมูลด้านบัญชีเชิงกลยุทธ์ที่ศึกษาในงานวิจัยครั้งนี้ ได้แก่ นโยบายองค์กรสมัยใหม่ระบบบัญชีที่ดีที่สุด ความพร้อมทรัพยากรสารสนเทศเทคโนโลยีความสามารถของพนักงานบัญชีและความกดดันด้านสิ่งแวดล้อมในการแข่งขัน

ผลการวิจัยพบว่าปัจจัยดังกล่าวมีผลกระทบต่อคุณภาพข้อมูลบัญชีเชิงกลยุทธ์ในด้านนโยบายองค์กรสมัยใหม่ระบบบัญชีที่ดีที่สุดความสามารถของพนักงานบัญชีและความกดดันด้านสิ่งแวดล้อมในการแข่งขัน อย่างไรก็ตามปัจจัยด้านความพร้อมด้านทรัพยากรสารสนเทศด้านเทคโนโลยีสารสนเทศไม่มีผลต่อคุณภาพข้อมูลบัญชีเชิงกลยุทธ์

คำสำคัญ: คุณภาพข้อมูลด้านการบัญชีเชิงกลยุทธ์, ปัจจัยด้านสิ่งแวดล้อม

* Faculty of Accounting and Management, Mahasarakham University

ABSTRACT

The purpose of this study is to investigate factors affecting strategic accounting information quality for auto parts business in Thailand. the target populations were 619 auto parts companies. the size of sample group was 165 companies obtained by using stratified random sampling. the questionnaires were used as a tool for collecting data. the ordinary least squares (ols) regression was employed for analyzing data. Factors affecting the strategic accounting information quality studying in this research were modern organizational policy, best accounting system, information technology resource readiness, accounting employee competency and competitive environment pressure.

the results found that the factors have a positive impact on strategic accounting information quality in term of modern organizational policy, best accounting system, accounting employee competency, and competitive environment pressure. However, the information technology resource readiness factor does not have an impact on strategic accounting information quality.

Keywords: strategic accounting information quality

1. INTRODUCTION

The Era of Technological Change and The Violence of Business Competition Allow Information and News Play an Important Role In Economic Competition and Operation. Therefore, Information Could Help Ceos Make A Decision on Important Issues and Forecast Any Events Might Occur in The Future More Precisely. Susanto (2015) Mentioned That The Quality of Accounting Information Should Consist of Accuracy, Relevancy, Being Timely, and Completion. All These Important Features Could Help Ceos Understand Thoroughly In Different and Related Situation in Order to do Report Planning, Create Problem-Solving Strategy, and Give Commands Effectively. Moreover, Qualified Accounting Information Makes Better and Smoother Management (Laudon and Laudon, 2012). in Thailand, There are Many Events That Relate to Economic Crises With Information Which Clearly Depict The Failure In Various Business Management. This is an Effect Deriving from Unreal and Ineffective With Current Accounting Information. for Example, in 1997, Many Businesses Were Closed Down Because Accounting Information Used in The Organizations Was Incorrect, So It Could Not be Used in Management and Making Effective Decision. if The Quality of Accounting Information is Not Qualified, It Would Cause an Increase in Business Operation Expenses, Whereas The Effectiveness in Making Decisions, The Ability of Creating and Running The Operation With Its Strategy Were Decreased. in Addition, The Less Effective Accounting Information Would Lessen Working Morale In Staff, Believe and Trust in Organization And Ineffective Management.

Therefore, Organizations Would Try to Defense by Utilizing Methods or Strategies in Order to Have Effective Management and Take Advantages of Competitors Which The Quality Of Strategic Accounting Information is an Important Issue for Making Decision Effectively in Complicated Business Process and The Quantity of Information. Besides, It Could Also Enhance Its Own Business Ability and Capacity for Beating Competitors in The Same Industry, Achieving Set Goals and Surviving Business. However, Every Businesses Needs to Consider Environmental

Factors Which are Consisted of Modern Organizational Policy, Best Accounting System, Information Technology Resource Readiness, Accounting Employee Competency, and Competitive Environment Pressure. These Are Both Internal And External Factors Affecting The Quality of Accounting Information Which Could Enhance More Success. According to The Study For Research of Meiryani, 2014, It Was Reported That The Quality of Accounting Information Could Lower Hesitation When Making Decision and be Able to Improve Work Planning Which Is The Key of Competitiveness and One of Strategies That Help Organizations Achieve Aims and Gain Success, So The Quality of Strategic Accounting Information Is The Vital Issue. Referring to The Study of Previous Research, Most of Them Were The Study of Accounting Information System or Information Technology System Only, While The Study About The Quality of Strategic Accounting Information Was Just Few. for Example, The Research of Fitriati and Mulyani, 2015 Studied About Ais Capability Measurement Which Its Ability Is Distinguish, So It Would Be Useful For Managing Accounting Information. Therefore, This Research Aims to Study The Effect of Surroundings Factors Which Could Have an Impact Towards The Quality of Strategic Accounting Information And The Result of This Research Would Have The Benefit of Enhancing The Effectiveness of Working Process, Including The Information System's Strength of Companies in Thailand.

2. LITERATURE REVIEW

The Contingency Theory is The Most Popular Theoretical Frameworks in Accounting Research and Management Accounting Research Such as Accounting Information, Accounting Information System and Strategic Management Accounting (Waweru, 2008). This Theory Describes That There is No One Best Way for Designing Organizational Systems for Decision-Making. Therefore, Organizations Have Created and Improved Suitable Management for Changing Situations. They Have Chosen How to Practice Under Situations Appropriately in Order to Grow and Survive.

Strategic Accounting Information Quality (Saiq)

Saiq Becomes an Important Strategic Key for Business Operations. for This Research, Saiq Refers to a Set of Characteristics of Data in Term of Data Without Bias, Completely Data, Comprehensive Data, Timely Data, Which Lead to The Aims of Supporting Decision-Making and Operation for Building A Competitive Advantage and Goal Achievement (Waroonkun and Ussahawanitchakit, 2011). Moreover, Accounting Information Quality Could Decrease Uncertainty In Decision Making to Help Improving Better Planning and to Create Competitive Advantages (Meiryani, 2014).

Modern Organizational Policy (Mop)

Mop Refers to Determination of Operational Directions and Target, Which is as Clear As Advanced Tools Application and Altering Situation. Previous Research Identified That The Mop Will Increase The Value of The Presentation of Reliable, Precise, Clearly Detailed, and Easily Understood. It Is A Quick In Use of Accounting Report For Organizational Working Operation (Olujide, 2003). Consequently, Mop Is The Future Goals of Company, Which Is The Basic Factor Reflecting The Clear Present and Future of Organization (Altiok, 2011).

Best Accounting System (Bas)

Bas Refers to The Explanation Process About Identifying, Collecting, Analyzing, Summarizing And Presenting Data in a Systematic Way That is Useful for Planning and Resolving on The Track With Current Business Environment. Previous Research Indicates That Accounting System is Significantly Related to Accounting Information Quality Which Can Improve Performance and Goal Achievement Efficiently (Shagari Et Al., 2015). Moreover, Not Only The Good Accounting System Will Give a Good Result From a Good Process, But Also It Helps to Improve Accounting Information Quality In Term of Value, Reliability, Accuracy, and Speed of Work. It Can Also Links The Situation Accurately And Appropriately, Which is Safe by

Monitoring and Protecting The Checking The Information to Secure The Qualified Accounting Information (Kara and Kilic, 2011).

Information Technology Resource Readiness (Itr)

Itr Refers to Budget Allocation to Supports The Application of Newest Techniques, Equipment, and Methods Within The Organization Adequately and Appropriately in Order to Meet The Rapidly Changing Business. The Previous Research Indicates That Information Technology Resource Will Support and Integrate The Accounting Information Quality in Organization in Terms of Speed, Relevance, Accuracy, and Easy Understanding (Raduan Et Al., 2009). Moreover, Itr is an Important Key for The Success, Which Affects The Economic Ability Through The Use Of The Strategic Accounting Information Quality In Improving The Potential For Taking Advantage From The Competitor (Ditkaew And Ussahawanitchakit, 2010).

Accounting Employee Competency (Aec)

Aec Refers to Existing Outstanding Accountants Who are Involved With Cognition, Skill, Abilities, Experience, Personality's Accountant, and The Applications of Practical Accounting Accessories for Maximum Efficiency. aec Affects The Strategic Accounting Information Quality When Organization Used an Unsuitable Strategic Accounting Information Quality (Napitupulu and Dalimunthe, 2015). an Accountant Should Learn About New Knowledge for Using Technology Or New Innovation. Moreover, Aec Supported Success of Strategic Accounting Information Quality (Lestari, 2015).

Competitive Environment Pressure (Cep)

Cep Refers to Surroundings Changes and The Force from Severe Situations, Regulations, Rivals, Modifying Approaches And Working Methods, Which Appropriately Consistent With Opponents, and Creating Products and Services to Goal Achievement. Many Prior Researches Shows That Increasing of Pressure From Competitors Makes Firms to Find Approaches to Develop Products Before

Launching Them to Markets as Soon as Possible. Accounting Information Reporting With All Parties is Involved Equally, Which Makes It Easy to Manage Effectively (Wu, 2006). Moreover, The Organization, Where Encounters With High Cep Has to Look for New Innovation Development or New Technology Supporting The Use of Strategic Accounting Information Quality, Increasing The Opportunity of Success of Organization, Taking Advantage, and Surviving In Business (Auh and Menguc, 2005).

Study Model and Hypothesis

The theoretical framework is as below:

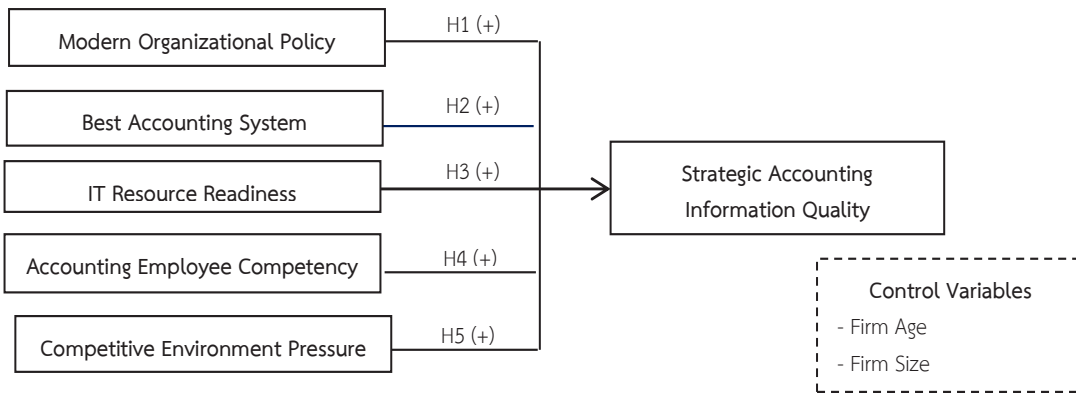


Figure 1: Theoretical Framework of the Study

This Research is Aimed to Determine The Causal Relationships Between Variables Through Hypothesis Testing:

Hypothesis 1: The Strategic Accounting Information Quality is Significantly Influence by Modern Organization Policy.

Hypothesis 2: The Strategic Accounting Information Quality is Significantly Influence by Best Accounting System.

Hypothesis 3: The Strategic Accounting Information Quality is Significantly Influence by IT Resource Readiness.

Hypothesis 4: The Strategic Accounting Information Quality is Significantly Influence by Accounting Employee Competency.

Hypothesis 5: The Strategic Accounting Information Quality is Significantly Influence by Competitive Environment Pressure.

Methodology

The Populations of This Study Were 619 Auto Parts Companies in Thailand from Database Thai Auto Manufacturers. Data Collections Were Carried Out by Using Questionnaires. Sample Has Narrowed Down to The Respondents of This Study Who are Accounting Managers and Accounting Directors of The Firms In a Total of 165. The Questionnaires Were Categorized in Rating Scale.

Dependent Variables are Constructed by The Study of Waroonkun and Ussahawanitchakit (2011) Which are Strategic Accounting Information Quality (SAIQ) Measuring by Value of Accounting Information, Accounting Information Neutrality Ability, Accounting Information Utility Concentration, Accounting Information Trustworthiness and Accounting Information Role Application.

Independent Variables Were Divided into 5 Categories as Follows; Modern Organization Policy (MOP) is Measured Through Working Approached and Guidelines That are Consistent in Changing Information Technology Trend. it is Developed and Adapted From Mohr and sarin (2009). Best Accounting System (BAS) is Measured Through Process Methods, Procedures of Financial Data. It is Developed And Adapted From El-Dalabeeh and AL-Shbiel (2012). IT Resource Readiness (ITR) is Measured Through Appropriate Machines, Media, Materials, and Database Administration. It is Developed and Adapted From Ifinedo Et Al., (2010). Accounting Employee Competency (AEC) is Measured Through Cognition, Skill, Attitudes, Abilities, Experience and Personality's Accountant. it is Developed and Adapted from Lata (2015). Competitive Environmental Pressure (CEP) Is Measured Through Uncertainty of External Condition Changes That May Influence on Adaptation of The Guidelines and Procedures Including Regulations, Rivals in a Market, and Various Demanding for Clients. It is Developed and Adapted from Meutia (2015).

Control Variables are Firm Age and Firm Size. Firm Age is Evaluated by The Number of Years Since The Company Established. Firm Size is Measured by The Operational Capital. in This Study Firm Age and Firm Size Were Represented by Dummy Variable in Term of 0 And 1. For Firm Age, 0 Means The Company Was Established Less Than or Equal To 10 Years and 1 Means The Company Was Established More Than 10 Years. For Firm Size, 0 Means The Operational Capital Less Than or Of 50,000,000 Baht and 1 Means The Operational Capital More Than 50,000,000 Baht (Delomette and Sels, 2008).

Data Were Statistically Analyses by Using The Ordinary Least Squares (OLS) Regression. The Hypotheses Were Tested for The Relationships of Variables as The Regression Equations as Follows;

$$\text{Equation SAIQ} = \alpha_1 + \beta_1 \text{MOP} + \beta_2 \text{BAS} + \beta_3 \text{ITR} + \beta_4 \text{AEC} + \beta_5 \text{CEP} + \beta_6 \text{AGE} + \beta_7 \text{SIZE} + \varepsilon_1$$

Results and Discussion

Table 1 Descriptive Statistics and Correlation Matrix of Factors and Strategic Accounting Information Quality

Variable	MOP	BAS	ITR	AEC	CEP	SAIQ	FA	FS
Mean	4.18	4.04	4.27	4.39	4.16	4.21	n/a	n/a
S.D.	.61	.68	.56	.52	.58	.45	n/a	n/a
MOP	1							
BAS	.605 ^{***}	1						
ITR	.554 ^{***}	.630 ^{***}	1					
AEC	.259 ^{***}	.432 ^{***}	.438 ^{***}	1				
CEP	.540 ^{***}	.555 ^{***}	.529 ^{***}	.390 ^{***}	1			
SAIQ	.572 ^{***}	.588 ^{***}	.546 ^{***}	.489 ^{***}	.560 ^{***}	1		
FA	.141	.002	.091	.076	.079	.159 [*]	1	
FS	.049	.070	.124	.054	.162 ^{**}	.118	.907	1

*p < 0.10, **p < 0.05, ***p < 0.01

Table 1, Shows The Descriptive Statistics and Correlation Matrix for All Variables. According to The Potential Relating to Multicorlinearity, Variance Inflation Factors (VIF) Were Employed in Order to Access The Information on The Scope That Non-Orthogonality Among Independent Variables Expands Standard Errors. The Correlation Among All Variables in The Conceptual Model Was in The Range of 0.259 - 0.630, $P < 0.01$. The Variance Inflation Factors (VIF) Has Maximum Value at 2.214, Which Was Lower Than The Cut-Off 10 as Recommended by Hair Et al. (2010). It Means That The Independent Variables are Not Correlated to Each Other. Therefore, in This Research, VIF is Not Multicollinearity Problem.

Table 2 Results of Regression Analysis

Independent Variables		Dependent Variables
		SAIQ
Modern Organizational Policy (MOP)	H 1	.296 ^{***} (.074)
Best Accounting System (BAS)	H 2	.142 [*] (.080)
IT Resource Readiness (ITR)	H 3	.111 (.076)
Accounting Employee Competency (AEC)	H 4	.236 ^{***} (.063)
Competitive Environment Pressure (CEP)	H 5	.179 ^{**} (.072)
Firm Age (FA)		-.243 ^{**} (.116)
Firm Size (FS)		.071 (.111)
Adjusted R²		.521
Maximum VIF		2.214

* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$

Table 2 Demonstrated The Result of Hypothesis Tested. Firstly, Modern Organizational Policy Significantly and Positively Related to Strategic Accounting Information Quality ($B_1 = 0.296$, $P < 0.01$). it Confirmed That Executives Can Obviously Determine a Frame work for Modern Performances for Everybody to Understand Working Directions, Which Has an Impact on The Applications of The Strategic Accounting Information Quality Leads to Firm Success Rapidly (Altiok, 2011). Thus, Hypothesis 1 is Supported.

Secondly, Best Accounting System is Significant and Positive Related to Strategic Accounting Information Quality ($B_2 = 0.142$, $P < 0.10$). It Can Be Claimed That Accounting System is Significantly Related To Accounting Information Quality Which Can Improve Performance and Goal Achievement Efficiently (Shagari Et Al., 2015). Thus, Hypothesis 2 is Supported.

Thirdly, IT Resource Readiness It is Non-Significantly and Positively Related to Strategic Accounting Information Quality ($B_3 = 0.111$, $P > 0.10$). It Is Possible That Firms May Insufficiently Allocate Budgets for Investment on Technological Availability, Which is Applied for Management. Thus, Strategic Accounting Information Quality in Term of Applications Accounting Information is Not Consistent With Present Events and Operational Goals are Hard to be Filled (Salleh Et Al., 2011). Thus, Hypothesis 3 Is Not Supported.

Fourthly, Accounting Employee Competency Is Significantly And Positively Related to Strategic Accounting Information Quality ($B_4 = 0.236$, $P < 0.01$). The Finding Confirms That An Accountant Should Find Out New Knowledge for Using Technology or New Innovation. Consequently, The Success of The Strategic Accounting Information Quality Must Rely on The Ability or Competence of Accounting Staff (Lestari, 2015). Thus, Hypothesis 4 is Supported.

Finally, Competitive Environment Pressure is Significantly Positively Associated with Strategic Accounting Information Quality ($B_5 = 0.179$, $P < 0.05$). it is Found That The Organization Having High Competitive Environment Pressure. The

Organization Has to Look for The New Innovation Development or New Technology Supporting The Use of Strategic Accounting Information Quality, Increasing The Opportunity of Success of Organization, Taking Advantage, and Business Surviving (Auh and Menguc, 2005). Therefore, Hypothesis 5 is Supported.

Control Variable is Firm age ($B_6 = -.243, P < 0.05$) and is Negative Significant Relationship With Strategic Accounting Information Quality. This Show That New Auto Part Businesses, Which Just Started Production Will Less Encounter Complicated Management Than Former Manufacturers. Moreover, New auto Part Businesses Will be Able to Build Comprehensive Accounting Information, Which Influences Better Economic Decision-Making, More Than Former Manufacturer (Coad Et Al., 2013). in Constantly, Firm Size ($B_7 = .071, P > 0.10$) Is Not Influenced By Firm Size.

3. CONCLUSION AND CONTRIBUTIONS

The Objective for This Research is to Investigate Factors That Affect Strategic Accounting Information Quality. The Results Found That Factors Have a Positive Impact on Strategic Accounting Information Quality in Term of Modern Organizational Policy, Best Accounting System, Accounting Employee Competency, and Competitive Environment Pressure. However, The Information Technology Resource Readiness Factor Does Not Have an Impact on Strategic Accounting Information Quality. Moreover, The Result Confirms That The Executives Should Pay Attention on Other Factor Affecting Strategic Accounting Information Quality in Order to Achieve Business Goals. The Future Research Should Take Product Life Cycle of The Business Into Account In Order to Gain More Understand The Factors Affecting Strategic Accounting Information Quality.

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