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Study on the Current Status and Challenges Encountered
in Preparing Thai Accounting Professionals for ASEAN
in the Vocational Education Stream

Patamasiri Hoonthong



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**Study on the Current Status and Challenges
Encountered in Preparing Thai Accounting
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Education Stream**

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List of Abbreviations

ASEAN	:	The Association of Southeast Asian Nations
BA	:	Bachelor's Degree
CPA	:	Certified Professional Accountant
FAP	:	The Federation of Accounting Professions
MEP	:	Mini-English Program
MOE	:	The Ministry of Education
MRA	:	Mutual Recognition Arrangement
NAB	:	The National Accountancy Body
NESDP	:	National Economic and Social Development Plan
OVEC	:	The Office of Vocational Education Commission
TPQI	:	The Thailand Professional Qualification Institute
TVET	:	Technical and Vocational Education and Training
VQF	:	Vocational Qualification Framework

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Abstract

The member countries of the Association of Southeast Asian Nations (ASEAN) signed a Mutual Recognition Arrangement (MRA) on Accountancy Services in 2009 for the region to enjoy the labor mobility of the accounting professions. Thailand, as one of the members, has been tremendously affected, especially in the education sector, which is responsible for labor preparation. Yet, most studies conducted to date have put little emphasis on the status and challenges of the sector in preparing the future ASEAN workforce, so as to respond to the available opportunities. Specifically, vocational education, with its claimed advantage to connect labor to the labor market, has been altogether neglected.

The study was conducted using multiple in-depth interviews with the main stakeholders in the vocational education stream. There were three layers of interviews, so as to triangulate and attain comprehensive information: (i) the Office of Vocational Education Commission (OVEC) at the national level; (ii) ‘Best Practice’ vocational colleges in Bangkok and the Northeast at the institutional level; and (iii) Market perception at the industrial sector level. The data were collected by a documentary study, in-depth interviews and focus group discussions with 24 respondents in total.

The results revealed that (i) at the national level, preparation in the vocational education stream does not adequately prepare vocational accounting students to enter ASEAN confidently. Even though English language training and employment security were OVEC’s strategic preparations, OVEC has taken for granted the benefits of MRA; (ii) at the institutional level, the challenges were not location-based, but system-made; and (iii) at the market level, despite the existence of occupational positions that did not require the skills and knowledge of BA graduates, the market preferred vocational graduates from secondary education to those from general education.

Based on the study, OVEC is recommended to improve the following five areas of implementation: (i) Policy should focus on building incentives to attract younger generations of instructors to the stream and closely interact with the industrial sector, especially at the ASEAN level; (ii) Curriculums should be reviewed and updated on a regular basis, and should be ASEAN-centric rather than Thai-centric; (iii) Instructor development should be

both short and long-term on a regular basis; (iv) Student development should be career-specific in order to make the MRA in Accountancy Services more meaningful in the Thai context; and (v) Vocational Qualification Framework of accounting services should be developed by close collaboration with the Federation of Accounting Professions (FAP) and the Thailand Professional Qualification Institute (TPQI).

Keywords: *ASEAN Preparation, Vocational Education, MRA in Accountancy Services, Challenges.*

1. Introduction

1.1. Overview

The Association of Southeast Asian Nations (ASEAN), founded in 1967, includes ten members, which are Malaysia, Indonesia, the Philippines, Thailand, Singapore, Brunei Darussalam, the Lao PDR, Vietnam, Myanmar and Cambodia. The birth of ASEAN will strengthen regional economic growth and increase negotiating power on the global stage. To achieve this goal, ASEAN has laid the foundation for the creation of ‘one market and one production base.’ However, the challenges for ASEAN member countries follow the advantages that come. Even though the bloc is fostering cooperation, intra-competition due to the innate nature of market forces is inevitable. As a result of the mobilization of investment, labor, goods, services and culture, it is most beneficial for a country to prepare and look forward to competing in a so-called ‘single production base’ (Association of Southeast Asian Nations, 2008).

Mutual Recognition Arrangements (MRAs) were efforts to enhance labor mobility for professional labor across the member countries. The MRA in Accountancy Services was established in 2009 (Federation of Accounting Professions, 2014b). Accounting professions, thus, are currently facing a ‘two sides of the same coin’ situation, in which they can enjoy expanded employment opportunities, while being vulnerable to employment insecurity arising from the higher degree of competition. To be relevant and competitive in the new market, Thailand needs to improve its human resource development continuously through vocational or professional skills, languages, working perspectives and intercultural skills (Promsriya, 2012). If the Thai accounting professions cannot keep their pace with the constant changes of the market, they are at risk of losing out in this game.

Technical and Vocational Education and Training (TVET) has been claimed as one of the approaches to match the skills of labor supply to labor demand. Nevertheless, despite the claimed advantages agreed upon by governments around the world, TVET remains as a dead-end path for education (Law, 2011). Chalamwong et al. (2012) agrees that employers are still looking for semi-skilled laborers, especially those equipped with technical skills. Yet, vocational institutions have not proven very successful in terms of qualitative success being evident in their graduates. TVET colleges are, then, required to be the institutions on which

policy-makers place emphasis in order to improve the performance of the colleges and produce quality graduates whose skills and knowledge match up to the claimed advantages.

1.2. Research Rationale

The Office of Vocational Education Commission (OVEC), which is the policy-making body for the vocational stream, has been enforcing policies for quality improvement so as to solve the persistent problems of the poor quality of vocational education and prepare for ASEAN. OVEC has launched projects, such as English Instruction Conferences and Collaborative Internships, with ASEAN countries (Office of the Vocational Education Commission, 2013). However, it is not such a simple matter that the preparation for ASEAN can be efficiently carried out without encountering any obstacles. In addition, there are statuses and challenges that policy-makers tend to overlook, or rather, have not yet realized to exist. Hence, there is a whole range of differences, or ‘implementation gaps’ as called by Trowler (2002), when it comes to what is written on the official policy papers and what actually happens on the ground during the implementation process (Gale, 1999; Lingard and Garrick, 1997).

Most research done to date has paid little attention to the connection of implementation at the national level to that at the institutional level, as well as to the neglected perceptions in the education sector of strategic stakeholders, such as college personnel, subject-matter experts and the industrial sector. Audu, Igwe and Onoh (2013) suggested that vocational education in Nigeria played a significant part in equipping laborers with employment skills for the 21st century. However, infrastructure, quality teachers and workshop facilities were lacking in Nigeria. Suttipun (2012) specifically studied the readiness of accounting students for the upcoming ASEAN labor market and found out that English language skills, moral and ethical issues, and the preparation of universities were important factors affecting the readiness of accounting students. Other ASEAN language skills, knowledge of international accounting standards, and competition of accountants in the ASEAN labor market were the least common themes in the preparation for ASEAN.

This study aims to make a comprehensive study on preparation in the vocational education stream for the ASEAN labor market regarding three levels of stakeholders: (i) at the National Level: OVEC as a policy-making body; (ii) at the Institutional Level: vocational colleges; and (iii) at the Market Level: industrial sector as a user of labor. The scrutiny of the

preparation at these three levels aims to achieve three objectives: (i) OVEC's efforts to prepare vocational institutions for ASEAN in the areas of policy, qualification frameworks, core curriculums, and instructor and student development; (ii) the current status and challenges on the ground level in preparing for ASEAN; and (iii) the perceptions of the main stakeholders of whether OVEC can adequately prepare for ASEAN. The results are expected to have insights and implications for OVEC policymakers and policy implementers as a reflection of their current preparations for conforming more closely to ASEAN ideology.

1.3. Research Objectives

- To identify the current status of OVEC's preparation for ASEAN in terms of policy, qualification frameworks, core curriculums, instructor development and student development in the field of accountancy.
- To identify whether the current statuses and challenges of Best Practice Vocational colleges in preparing accounting students for ASEAN in terms of core curriculums, instructor development and student development are location-based or system-made.
- To assess the perceptions of the main stakeholders towards OVEC in preparing the vocational education for ASEAN in the field of accountancy.

1.4. Research Questions

- How does OVEC prepare the field of accountancy for ASEAN in terms of policy, qualification frameworks, core curriculums, instructor development and student development?
- How do 'Best Practice' vocational colleges prepare core curriculums, instructor development and student development in the field of accountancy for ASEAN?
- How adequately can OVEC prepare the field of accountancy for ASEAN?

1.5. Scope and Delimitations

To respond to the research objectives, the data was obtained by three approaches: (i) documentary study, (ii) in-depth interview, and (iii) Focus Group Discussions (FGDs). To elaborate, the documentary study was done to collect the data regarding OVEC policy and accounting curriculums. The in-depth interviews were carried out to study the current statuses, challenges and perceptions regarding the preparations for ASEAN both at OVEC,

vocational colleges and market levels. Lastly, the FDGs were conducted with accounting students to obtain their statuses, challenges and perceptions towards the preparations for ASEAN in their colleges as well as their own preparation.

The units of analysis were divided into three levels: (i) the national, (ii) institutional, and (iii) market levels. These levels represent the key stakeholders, of which the market plays one of the most important roles, in the vocational education stream. These three levels of analysis were covered in the study to make comprehensive and constructive criticisms of the role of OVEC as the key body.

In this study, there were 24 interviewees in total. Due to the special characteristics of the interviewees that fit the purposes of the study, these samples were purposively selected. Hence, the generalizability of the study should be carefully put under scrutiny. In addition, the companies that were selected as the unit of analysis at the market level did not cover multinational corporations due to the inaccessibility of the corporations at this point. Yet, the study compensates for this limitation by choosing those companies that were most suitable to making a logical critique of OVEC given their close collaboration with the organization.

1.6. Definitions of Terms Used

1.6.1. Status

The status is the number of areas in which preparations have been implemented to prepare the accounting students for ASEAN. However, the definition of status at the national level is different from that at the institutional level due to their different responsibilities. Only OVEC is responsible for the development of policy and VQF development. As a result, the current statuses of the other three areas were left at the institutional level.

- I. Statuses at the national level: five theme areas of policy, accounting core curriculum, instructor development, student development and VQF development
- II. Statuses at the institutional level: three theme areas of curriculums, instructor development and student development

1.6.2. Challenges

Challenges are constraints that impede the successful preparations for ASEAN at the institutional level based on the current statuses and perceptions regarding the areas of accounting curriculum, instructor development and student development.

1.6.3. Best Practice

The ‘Best Practice’ vocational colleges are those located in Bangkok and the Northeast of Thailand. According to the preliminary interviews, they were referred to as ‘Best Practice’, because of the recognition of the successful placing of their accounting students in the labor market.¹

1.6.4. Main Stakeholders

The key compositions of vocational education, including OVEC, vocational colleges and the private sector, are the main stakeholders. OVEC is the decision and policy-making body of the vocational education stream. The vocational colleges are real settings where policy and decisions made by OVEC are implemented and executed. The private sector includes companies that have developed accounting software with OVEC and are seeking to hire the vocational accounting students.

2. Literature Review

2.1. Mutual Recognition Arrangements (MRA) of Accountancy Services

To make the environment conducive to the single ASEAN market and production base, the Mutual Recognition Arrangements (MRAs) were signed to facilitate labor mobility in eight areas of professions, namely: (i) Engineering Services, (ii) Nursing Services, (iii) Architectural Services, (iv) Surveying Qualifications, (v) Medical Practitioners, (vi) Dental Practitioners, (vii) Accountancy Services, and recently approved in 2011, (viii) Tourism Services.

¹These two colleges: College A in Bangkok and College B in the Northeast were referred to as the ‘Best Practice’ vocational colleges due to their placing their accounting graduates in the labor market based on the preliminary interviews, which were conducted during May 11th - 15th, 2015, with the OVEC official and accounting instructors.

The MRA on Accountancy Services differs from the others. In 2009, the MRA for the accounting professions was known only as the ‘Mutual Recognition Arrangement Framework on Accountancy Services.’ In other words, the purpose of the framework in 2009 was to encourage the discussion of the full establishment of the MRA on the accountancy services.² Thus, it was not a full implementation until recently in 2011 (Fukunaga, 2015).

To benefit from the MRA, the qualifications of the accounting professions need to primarily meet the National Accountancy Body (NAB) of the country of origin. In Thailand, the NAB is known as the Federation of Accounting Professions (FAP) (Federation of Accounting Professions, 2014a). Hence, the qualifications that have been realized by the NAB will also be mutually realized in the NAB of the host country (ASEAN Secretariat, 2003).³

2.2. Potentiality of Labor Mobility of the Accounting Professions

2.2.1. Population Size of Accounting Professions in ASEAN

Thailand has the highest number of accountants, as shown in Table 1 below. Considering this situation, the human resource of Thai accounting professions will go untapped if the FAP does not take the preparation for ASEAN seriously. However, when compared to the population size of the country, Singapore and Malaysia had relatively higher numbers at 5,479 and 1,043, respectively. According to the same data, Cambodia, Lao PDR, Myanmar and Vietnam (CLMV) are scant in their accounting professions. This is an opportunity for ASEAN accounting professions to enter the CLMV labor market, and makes the labor mobility of the accounting professions highly possible (Federation of Accounting Professions, 2014a).

Table 1: Number of Accountants in ASEAN per million people

² The ASEAN MRA Framework on Accountancy Services was signed in Cha-am, Thailand on 26 February 2009, while in 2011 the MRA was fully established as ‘MRA on Accountancy Services’ (Fukunaga, 2015).

³ For more details on the qualifications, refer to the MRA on Accountancy Services under Article III: Basis of Qualification of the Pursuant at <http://www.thaipta.com/ThaiFTA/>.

Countries	Professional Accountants (Persons)	Total Professional Accountants (Percent)	Population Sizes (Million)	Professional Accountants per 1 Million Persons
Thailand	56,125	39.03	68	825
Malaysia	30,236	21.03	29	1,043
Singapore	27,394	19.05	5	5,479
Indonesia	15,940	11.08	245	65
Vietnam	8,000	5.56	88	91
The Philippines	7,194	3.54	98	73
Myanmar	542	0.38	60	9
Cambodia	249	0.17	14	18
Laos	176	0.12	6	29
Brunei	57	0.04	0.3	190
Total	145,913	100	613	238

Source: Federation of Accounting Professions (2014a)⁴

2.2.2. Legitimacy of the Vocational Graduates in Accounting

To push for a competitiveness-driven market, the ASEAN single market is ready to receive professional labor as declared in the MRA in accounting services, and covered under Central Product Classification 862 of the Provisional CPC of the United Nations. These services are, for example, accounting, auditing and bookkeeping (Federation of Accounting Professions, 2014a).

According to the requirements of FAP membership, vocational graduates with high vocational certificates can benefit from the labor mobility by pursuing a bookkeeping career (Federation of Accounting Professions, 2013). A bookkeeper is defined as “a person who is responsible for bookkeeping in accordance with the law on accounting” (“Accounting Professions Act B.E. 2547,” 2004, p. 1).

Simply put the vocational accounting graduates are considered legitimate to work in other ASEAN member states only if they have successfully registered as FAP members to work as bookkeepers.

⁴ The data can be accessed based on documents posted online by the Federation of Accounting Professions (FAP) at http://www.fap.or.th/images/column_1413181268/AEC_Siminar_131057.pdf.

2.3. Vocational Qualification Framework (VQF)

The ‘*National Qualification Framework*’ (NQF) was defined in the publications of the International Labor Organization (ILO) and the Organization for Economic Co-operation and Development (OECD) as: “An instrument for the development and classifications according to a set of criteria for levels of learning achievement...All qualifications frameworks, however, establish a basis for improving the quality, accessibility, linkages and public or labor market recognition of qualifications within a country and internationally.” (Ignjatović, Ivančić and Svetlik, 2003; Tuck, 2007).

In other words, the NQF is a tool used to assess the levels of qualifications of the graduates based on their professional skills and competencies. This is to ensure that the quality of education is in parallel with (i) the trainings, and (ii) the skills and knowledge of the graduates (Tuck, 2007).

This study will look at only the Vocational Qualification Framework (VQF), which is used to accredit the skills and competencies of the vocational graduates. Yet, the key role of VQF is replicable by the NQF.⁵ Currently, the commitment on the development of the Thai Qualification Framework for Vocational Education (VQF) has progressed only in three fields of study: (i) Industrial Technology; (ii) the Service Sector – Hotels and Restaurants, and (iii) Agriculture (Office of the Education Council, 2012). Hence, the effort to develop the VQF in accounting has not been very progressive in spite of its potential benefit from the established MRA on Accountancy Services. Thus, the status of the VQF was covered in this study.

2.4. Factors that Lead to Successful Implementation

These eight leading-to-success factors were accumulated from the studies of both well-known Thai and Westerners academics, including Thongkhao (2008). Meter and Horn (1975) are cited in Thongkhao (2000) and Juengjarernrat (2012).

(I) Policy: The statement of the policy should be clear and easily conveyable to implementers.

⁵ The NQF covers the whole range of varying educational systems: formal, informal and adult education. Thus, its coverage is wider than that of the VQF, which is a sub-category of the NQF (Ministry of Education, 2014; Office of the Education Council, 2012).

(II) Resources: Resources are necessary to be provided in order to implement the policy efficiently. These resources are not limited to funding, but extend to human resources, equipment and other facilitators.

(III) Inter-organizational Communication: Communication is essential to keep the policymakers and implementers at the same pace.

(IV) Organizational Capacity: This capacity is derived from the implementers' capacity, discretion and organizational structure, resource availability and support from other organizations or relevant bodies.

(V) Economic, Social and Political Contexts: This factor accentuates the strategic role that these contexts play in influencing the outcome of the implementation.

(VI) Implementers' Attitudes: The attitudes of the implementers contribute to the success of implementation in terms of acceptance, rejection, understanding, negligence and responsibility.

(VII) Leader Capacity: The capacity of the leader is the driving force in initiating the policy, building networks for individuals and organizations to compromise in conflicts, negotiating among groups, and motivating and communicating with politicians, lawyers, academics and other key role individuals.

(VIII) Monitoring and Evaluation: Monitoring and evaluation contributes to a lesson-learned process as well as the betterment of an administration system. Incentives can be used as a positive encouragement for the implementers to keep motivated, while sanctions are to prevent inappropriate actions.

2.5. Previous Studies

2.5.1. Pyakurel (2014) found that each ASEAN member state had its own value-laden education system and national sentiment that affected the sector. As a result, the uniformity in the ASEAN education curriculum was not feasible or less likely to be made to happen soon. The study suggested that ASEAN develop professional qualification frameworks and professional assessment organizations to certify the capacity of graduates instead of creating one harmonious body of ASEAN curriculums.

2.5.2. The Office of the Education Council (2012) found two important implications of both the advantageous and disadvantageous effects on Thai labor of the Mutual Recognition Arrangements (MRAs) in seven professions.

In terms of the country's advantages, the study found that (i) Thailand's education system was relatively higher in quality compared to other ASEAN member countries, especially education in seven areas of professions of Mutual Recognition Arrangements (MRAs); (ii) labor wage and returns in Thailand compared to other receiving countries were similar to those in Singapore and Malaysia; (iii) non-tariff barriers such as a language barrier was considered as employment security because professionals in the seven areas were required to take professional examinations in Thai; and (iv) Thai labor competencies were as competitive as those of other ASEAN countries.

In terms of disadvantages, the study found that (i) Thai labor was not motivated to move and work in other ASEAN member countries; (ii) language was still an obstacle for Thai labor mobility; (iii) Thai labor was less competitive due to a lack of analytical skills; (iv) the government's policies and laws regarding labor mobility in ASEAN were still unclear; (v) the Thai educational system was not effective in producing semi-skilled labor, while the educational degrees were inflated and not in compliance with the expected levels of skills and knowledge; (vi) the government neglected the vital role of professional associations in labor mobility; (vii) the Thai government had a passive strategy regarding labor mobility in ASEAN; and (viii) even though professional associations had been promoting labor mobility in ASEAN, the members of the associations were not motivated.

3. Research Methodology

3.1. Data Collection

The study was designed as a qualitative research using both primary and secondary data by utilizing three types of data collection: (i) documentary study, (ii) in-depth interviews, and (iii) Focus Group Discussions (FGD). Additionally, the study covers five key areas: policy, core curriculums, instructor development, student development and VQF development.

3.2. Methods and Techniques of Data Analysis

To collect the data, three types of methods were used as described in the following section.

3.2.1. Methods

(I) Documentary Study: The data on policy and accounting core curriculums were attained using secondary data from the publications of OVEC and the selected vocational colleges.

(II) In-depth Interviews: The data relevant to instructor, student and VQF development were obtained using in-depth interviews with key persons, including college administrators, heads of the accounting department, and accounting instructors, relevant to the accounting profession. Moreover, the perceptions of the main stakeholders relevant to all five key areas were also gained using in-depth interviews to make a constructive critique of OVEC's operational system on ASEAN preparation. The same sets of interview questions were asked to different interviewees at the national level, so as to triangulate the validity of the data. The same technique was applied at the institutional and the market levels.

(III) Focus Group Discussions (FGDs): The data on student development was gained by means of FGDs in order to obtain a variety of characteristics of the accounting students, such as sex and levels of education, which were at the levels of (i) vocational and (ii) high vocational certificates. The diversity of the interviewees' characteristics ensured the heterogeneity of the data.

3.2.2. Data Analysis

(I) Thematic Analysis: The data gathered at the national level were divided five key areas to clearly answer the questions, namely policy, accounting core curriculums, instructor development, student development and VQF development. Also, the data received from the perceptions of the market were analyzed with the analytic induction technique according to the themes that had emerged from the in-depth interviews (Chantavanich, 2008; Chiemsuk, 2012; Podhisita, 2007).

(II) Comparison: The data achieved at the institutional level were analyzed based on three key areas, namely accounting curriculums, instructor development and student development.

(III) ‘Factors that Lead to Successful Implementation’ Framework: The framework used to assess OVEC’s overall operational system regarding the preparation for ASEAN. There were eight factors, namely: (i) Policy, (ii) Resources, (iii) Inter-organizational Communication, (iv) Organizational Capacity, (v) Economic, Social and Political Contexts, (vi) Implementers’ Attitudes, (vii) Leader Capacity and (viii) Monitoring and Evaluating System.⁶

3.3. Selection of the Study Area

3.3.1. Research Areas

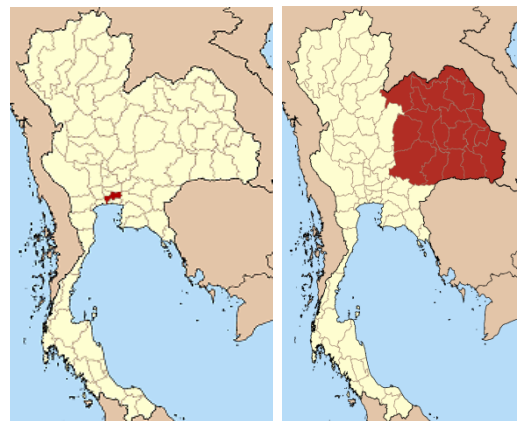
The research was based in two strategic areas: Bangkok and the Northeast. The criteria of choosing these areas were purposively based on the following reasons:

(I) Bangkok

- The area has the most proximity and contact with OVEC as a policy-making body.

(II) Northeast

- The Northeast has the highest number of vocational colleges compared to other regions, e.g. 114, 99, 77, 36 and 67 in the Northeast, Central, Southern, Eastern and Northern regions, respectively (Information Technology and Vocational Manpower Center, 2013).
- The region is the ‘Door to Indochina’, as it is linked to the other ASEAN member countries of Vietnam, Lao PDR and Cambodia by an overland transportation system (Hoyos, 1989).



3.3.2. Research Sites

The researcher conducted a preliminary interview with OVEC officials and accounting instructors, who were introduced by the officials, about colleges in the Northeast and Bangkok that were considered as the ‘Best Practice’ in the placing of accounting students in the labor market. All interviewees agreed that College A in Bangkok and College B in the

⁶ For more details, refer to Section 2.4 The Factors that Lead to Successful Implementation

Northeast were the ‘Best Practice’. The names of the colleges were kept in confidential so as to encourage frank and constructive criticisms towards OVEC as well as the preparation of their colleges for ASEAN. The following characteristics of the colleges made them comparable:

- I. Both colleges produced and placed a large number of accounting students in the labor market and have been well known in their success on education management in the accounting field.
- II. Both colleges were big institutions and equivalent in size.
- III. Both colleges implemented a prototype of the Mini-English Program (MEP) for the accounting students to prepare them for the ASEAN labor market.

3.4. Sampling Selection

All interviewees were selected based on their responsibilities relevant to the keys areas of the study. To receive comprehensive data regarding the preparation, the interviewees were selected, because they were the three main stakeholders in the vocational education stream.

3.4.1. National Level: eight interviewees were selected due to their responsibilities to these areas as follows:

(I) Policy and VQ Framework Development

- i. One Chair of Vocational Education Board
- ii. One Honorary Member of Vocational Education Board⁷
- iii. The Secretary General of OVEC
- iv. One Head of Department of Policy and Vocational Planning of OVEC

(II) Curriculum Development

- i. One Head of a Supervisory Unit

⁷ According to the Vocational Education Act. B.E. 2551 (2008), the vocational education board had the authority to determine responsive vocational education policy for the current National Economic and Social Development Plan as well as the authority to monitor and evaluate the quality of the Vocational Education stream (Office of Vocational Education Commission, 2008).

(III) Instructor and Student Development

- ii. One Head of Bureau of Personnel Competencies Development
- iii. One Head of Bureau of Vocational Education Standards and Qualifications
- iv. One Member of the Association of Vocational Accounting Instructors

3.4.2. Institutional Level: 14 interviewees were selected.

(I) Curriculum, Instructor and Student Development

- i. One Administrators each from Colleges A and B
- ii. One Head of the Accounting Department each from Colleges A and B
- iii. One Accounting Instructors each from Colleges A and B

(II) Student Development

- i. Four accounting students each from Colleges A and B⁸

3.4.3. Market Level: Two interviewees were selected based on their collaboration with OVEC.

- I. President of Crystal Software Ltd.
- II. Deputy Managing Director of Data Pro Computer System Co., Ltd.

To summarize, there were 24 interviewees in total.

4. Results and Discussion

4.1. The National Level

This section responds to the first research objective, which is *'To identify the current status of OVEC's preparation for ASEAN in terms of policy, qualification frameworks, core curriculums, instructor development and student development in the field of accountancy.'* Hence, this section is outlined into these five sub-categories: (i) Policy; (ii) Accounting core

⁸ The eight accounting students varied in their (i) levels of education – vocational or high vocational certificate and (ii) sexes.

curriculums; (iii) Instructor Development; (iv) Student Development, and (v) VQF development.

4.1.1. Policy

Apart from the assessment of the policy's actual ability to respond to the ASEAN labor market, it is also vital to explore the consistency of the policy with the National Economic and Social Development Plan (NESDP), so as to fulfill its key role, as stated in the Vocational Education Act B.E. 2551 (Office of Vocational Education Commission, 2008).

OVEC's 15-year plan B.E. 2555-2569 (2012 - 2026) was found to be in compliance with the 11th NESDP, which mutually aimed to increase the quality and quantity of vocational education students in order to respond to the market demands⁹ (National Economic and Social Development Board, 2012; Office of Vocational Education Commission, 2012).

OVEC's 15-year policy placed an importance on the preparation for the new ASEAN labor market and is evident in the following two goals:

(I) Producing a vocational workforce to respond to labor market demand

OVEC aimed to develop vocational graduates both quantitatively and qualitatively in order to connect them to the market demand. The market here was defined on domestic, ASEAN and international levels.

Approaches: *To meet the goal of (I), the following were to be implemented:*

(a) Dual Vocational Education (DVE), which is to collaborate closely with the industry, was the approach that aimed to integrate the graduates directly into the markets, because both the students and instructors would be trained by the industry.

(b) Since only a small number of students undertake the vocational education stream, voluntary activities and projects are proposed to be constantly held in the communities in order to improve the public image of the stream.

⁹ The 11th NESDP aimed to increase the ratio of the vocational students to the general students at 40:60.

(c) The collaboration with the industrial sector was proposed to be strengthened in order to allow for the co-creations of the curriculum and VQF development and to match them with the market demand. The industry was incentivized by tax reduction.

(II) Improving quality and quantity of instructors and school personnel in vocational education stream;

This aims to have an adequate number of instructors at all levels. Moreover, instructor development proposed to be held continually as to keep the skills and knowledge of the instructors updated.

Approaches: To meet the goal of (II), the following were to be implemented:

- a) Funding and scholarships were offered to the vocational graduates who would become the new generation of vocational instructors.
- b) Subject-matter experts, community specialists and industry specialists from the industrial sector were invited to become vocational instructors after their retirement.
- c) Scholarships for the Master's and Doctorate Degrees were offered to the vocational instructors in order to enhance their competencies and experiences.
- d) Seminars and exchanges with other countries were proposed in order to keep the vocational instructors relevant to the upcoming ASEAN market.

Evidently, OVEC's 15-year policy makes the preparation for ASEAN as one of its priorities. Even though the vocational education stream needed to enhance quantity and quality of the vocational personnel in order to cope with the new challenges of the ASEAN market, the local demand was not neglected, as stated in the plan. Also, the policy was found to be coherent with the 11th NESDP and to meet the national agenda.

4.1.2. Accounting Core Curriculums

To prepare for ASEAN, the curriculum at the vocational certificate level¹⁰ was updated in B.E. 2556 (2013) in order to keep its relevance to the present. Yet, the curriculum at the high vocational certificate level¹¹ still remained in B.E. 2546 (2003). ***Based on the interviews, many had neither an idea nor acknowledgement of why the high certificate curriculum***

¹⁰ Equivalent to the high school level in general education

¹¹ Equivalent to the tertiary level in the general stream

remained outdated. Thus, it is a great worry whether the accounting students in the high vocational certificate level, who have the highest potentiality to enter the labor market, would be prepared for the new ASEAN market.

A number of OVEC officials have claimed that “*the curriculum of accounting is internationalized*” (Personal Communication, 27/7/2015). Thus, the curriculum was solid – frequent updates were perceived as less important. When probed, the officials explained that tax systems and accounting regulations varied among the ASEAN member states. Nevertheless, they insisted that the authority to add such knowledge into the curriculum was granted to the colleges. Thus, the decision was dependent at the institutional level rather than the national level.

(I) ASEAN Studies in the Accounting Core Curriculums

There was a complete absence of subjects relevant to ASEAN in the core curriculums of the high vocational certificate curriculum B.E. 2546 (2003). Interestingly, the core curriculums of the vocational certificate B.E. 2556 (2013) covered only two classes that were relevant to ASEAN as elective courses. The class descriptions are detailed below:

- i. Class: 2000-1504 – ASEAN Study:** The class focuses on history and the development of ASEAN integration.
- ii. Class: 2000-1506 ASEAN Socio-cultural Background:** The class focuses on the diversity of ASEAN member states in the socio-cultural aspect.

Evidently, both classes were not relevant to the accounting professionals at all. Even though the curriculum of the vocational certificate had been updated to respond to ASEAN, both only emphasized the importance of the socio-cultural and historical aspects of ASEAN rather than the situation relevant to the accounting professions. In other words, neither of them covered career-specific knowledge, but only very broad knowledge of ASEAN.

(II) Mini-English Program (MEP)

OVEC recently launched MEP for Vocational Accounting Students as a means to prepare them to become more competitive in the ASEAN single market. The commitment was to encourage the accounting students to be exposed to English communication.

Despite having the same content as the Thai curriculum, there were four classes taught in English in one semester. There are 32 institutions that have opened MEP, while during the next fiscal year in 2016, the number is expected to increase to 147 institutions¹². According to OVEC officials, this was considered to be “the highlight of the preparation for ASEAN” (Personal Communication, 28/7/2015).

(III) Bachelor of Technology in Accounting

The curriculum of the Bachelor of Technology in Accounting requires the accounting students to practice their on-the-job trainings directly with the companies, thereby securing jobs upon graduation. Hence, this was the employment security strategy responding to the more competitive ASEAN single market.

Even though the BA degree was claimed to make a student eligible to take the Certified Professional Accountant (CPA) examination, a student with the ‘Bachelor of Technology Program in Accounting (B. Tech)’ was not, since this curriculum had not been certified by FAP. Thus, the graduates would only be eligible to become bookkeepers regardless of the BA degree curriculum.

It is interesting that this BA curriculum was declared to be one of the preparations for ASEAN, but it does not have any different approaches to prepare the accounting students from the vocational or high certificate level of education.

4.1.3. Instructor Development

(I) Instructor Trainings held by OVEC:

OVEC holds annual instructor seminars and trainings. The number of the instructors varies in each fiscal year, but there is no attempt to train accounting instructors specifically for ASEAN. ***The trainings focus on English and knowledge of ASEAN.*** After the training, instructors are encouraged to take standardized English tests, such as TOEIC.¹³ However,

¹² The number is based on the fiscal year budget plan 2016: Project List of ASEAN preparation, received from the Bureau of Personnel Competencies Development. The whole budget for this goal is in a total of THB37,200,000.

¹³ English standardized tests provided by the Educational Testing Service (ETS) are accepted in Thai institutions. For more information: <https://toeicrts.ets.org/WebRegistration/toeic/StartPage.html>

regarding the instructor development, OVEC puts its first priority in building incentives to call in younger generations of instructors.

“Apart from the inadequate number of instructors, we are also in a transition period from older generations of instructors to younger generations, especially when Thailand is an aging society...Our priority now is to maintain the current instructors, even though they are retirees, and collaborate with the private sector, as they have subject-matter experts that can be our specialists after they retire” (Personal Communication, 14/8/2015).

(II) Instructor Training by the Association of Vocational Accounting Instructors

OVEC decentralized the responsibility of the instructor trainings to the Association of Vocational Accounting Instructors to oversee their own situation and issues while providing support in terms of funding and facilities. In each fiscal year, an estimated number of 1,000¹⁴ accounting instructors are trained in English, standards of accounting, teaching methodology and ASEAN awareness.

“We created an association for them to oversee their own issues and come up with their own strategies, because sometimes we, as the central body, will not be able to understand, so we listen to their needs” (Personal Communication, 28/7/2015).

4.1.4. Student Development

(I) Co-Created Accounting Competition with the Private Sector

SmartBiz was the online competition platform that OVEC co-created with the private sector: Crystal Soft Company Ltd.¹⁵ and Data Program Computer Software. This focused on the development of the accounting skills and ICT knowledge relevant to the market. **However,**

¹⁴ The number was roughly estimated by a head of the association of vocational accounting instructors during personal communication on 10/8/2015.

¹⁵ The program is developed by the Crystal Software Company Ltd., which is a Thai medium-sized enterprise. Find more information at: <http://www.crystalsoftwaregroup.com/>.

the collaboration with other vocational organizations from other ASEAN member countries in the competition was not yet established.

(II) ASEAN Background Knowledge

OVEC annually holds an ASEAN camp for the vocational students from all ASEAN member countries to enjoy the cultural and vocational exchanges. However, the camp provides limited quotas for the vocational students,¹⁶ and the camp is generally arranged without an emphasis on any profession.

4.1.5. VQF Development

The VQF was regarded as only a set of expected qualifications that the accounting students should develop upon their graduation. Nevertheless, there was a complete lack of tools to measure these qualifications whether they were actually equipped in the students after they graduated. *Thus, currently, the VQF in accounting is not yet developed as a tool used to assess the levels of qualifications of the accounting students.* OVEC officials explained the reasons regarding the delayed VQF development as follows:

(I) Unnecessary Development

Although they agreed that a competencies-based recruitment and pay system should be put in place rather than a degree-based system, a number of OVEC officials viewed the VQF development as unnecessary. This attitude is described below.

“We do not need to have a common ground to accredit the graduates’ skills and competencies, because each industry has its own preferences – some focus on this particular sets of skills, while others might not share the same demand” (Personal Communication, 14/8/2015).

When asked what was the current mechanism to measure the students’ competencies, *OVEC officials perceived that it was already efficient and adequate that the vocational graduates competed in the labor market using only their college certificates.*

(II) No Initiation

¹⁶ The camp generally hosts around 100-200 seats a year.

The bureaucratic structure delayed the VQF development in accountancy services. The OVEC did not initiate VQF development, since there was a lack of initiation from the FAP. According to the OVEC officials, “The OVEC could not go there and say we want to do this unless the FAP determines to do so” (Personal Communication, 25/7/2015). ***This is to say that a sense of hierarchy within the bureaucratic system obstructs the development of the VQF in accounting.***

“It is impossible for them to reach us while we do not have anyone from the OVEC here to go see and discuss with them” (Personal Communication, 10/8/2015).

(III) Limited Role of TPQI

Since TPQI was founded as a public organization, it has been free from being a governmental office or state enterprise under bureaucratic control.¹⁷ The TPQI’s main mission is to connect the public and private sectors to develop competencies-based qualification frameworks for each profession in order to respond to the ASEAN single market. ***However, due to the lack of subject-matter experts in the organization, it was limited to being a symbolic organization.*** Without successful collaborations with the professional organizations, the obligation to develop VQF could not be fulfilled solely by the TPQI.

“The development of VQF needs close collaboration between FAP, OVEC and TPQI, because in TPQI, there are no subject-matter experts or accounting professionals sitting in the office.” (Personal Communication, 10/7/2015)

4.2. The Institutional Level

This section responds to the second research objective, which is ***‘To identify whether the current statuses and challenges of Best Practice Vocational colleges in preparing accounting students for ASEAN in terms of core curriculums, instructor development and student development are location-based or system-made.’*** Hence, this section is outlined into these three sub-categories: (i) the Current Statuses of the preparation for ASEAN by Colleges

¹⁷ A definition of ‘public organization’, which is defined by the Office for National Education Standards and Quality Assessment (ONESQA) Thailand. The information can be found at <http://www.onesqa.or.th/en/profile/973/>

A and B; (ii) the Challenges from the preparation for ASEAN faced by Colleges A and B; and (iii) Implications from the Comparison of the Current Statuses and Challenges of Colleges A and B. It is vital to keep in mind that College A is located in Bangkok, while College B is located in the Northeast.

4.2.1. Current Status of the preparation for ASEAN of Colleges A and B

(I) Accounting Curriculum

- a. College A implemented the MEP curriculum for the accounting students at the level of high vocational certificate,¹⁸ because the students at this level had the most potential to enter the labor market upon their graduation. The curriculum aimed to equip them with English communicative skills in the accounting profession, since English is referred to as economically rewarding for the ASEAN-to-be labor force.
- b. The same curriculum was implemented in College B, but at the level of vocational certificates¹⁹ due to a lack of accounting instructors who were capable of teaching accounting at the high vocational level in English.
- c. Both Colleges implemented the curriculum of the Bachelor's Degree of Technology in Accounting to directly match the students' skills and competencies to the market demand. The students were required to train in a company for one academic year. Hence, this facilitated their direct transition to the job market after their graduation. The strategy was perceived as a passive means to secure employment for the accounting students in the face of the highly competitive ASEAN single market.
- d. Both colleges did not install any extra inputs into the accounting curriculum. They implemented the accounting core curriculums without any effort to add relevant ASEAN subjects. Thus, there remained intact only two classes relevant to ASEAN: ASEAN History and ASEAN Socio-cultural Background.

(II) Instructor Development

¹⁸ Equivalent to the tertiary level in the general stream

¹⁹ Equivalent to the high-school level in general education

- a. Both colleges held English training courses after work for the accounting instructors, since the new MEP curriculum required them to teach accounting in English.
- b. The accounting instructors in both colleges were continually trained in the industrial sector so as to keep their skills and competencies updated and matched with the current trends of the market demand.
- c. Apart from these, the accounting instructors were occasionally trained by the Association of Vocational Accounting Instructors in English communicative skills and new teaching methods. Yet, the trainings were short-term.

(III) Student Development

- a. In both colleges, the accounting students opted to take the new curriculums, MEP and Bachelor of Technology in Accounting, in order to prepare for ASEAN.
- b. Apart from the options to take the new curriculums, the students in both colleges were trained to use SmartBiz, the online accounting program.
- c. The accounting students were also invited to participate in the ASEAN camp held by OVEC in order to experience cultural exchanges with other ASEAN vocational students.

4.2.2. The Challenges of the preparation for ASEAN faced in Colleges A and B

(I) Curriculums

- a. Both colleges implemented the core curriculums developed by OVEC's Supervisory Unit without any change in the content. As a result, the curriculum of the high vocational certificate B.E. 2546 (2003) remained intact with a complete absence of the relevant ASEAN subjects.
- b. Related to the previous point, the relevant ASEAN studies, ASEAN History and Socio-cultural Background, did not emphasize the situation of the accounting professions in ASEAN, but rather covered a broad knowledge.
- c. Both colleges faced the problem of not having any model to refer to for efficient education management. The colleges faced the situation of not being able to stay clear on the goals, especially the MEP curriculum, which lacked concrete guidelines.

- d. Both colleges implemented the Bachelor of Technology in Accounting. However, their students were not eligible to take the examination to become CPA even though they had received the Bachelor's degree upon their graduation. This was due to the unrecognized status of the curriculum by the FAP.²⁰

(II) Instructor Development²¹

- a. The issue of the accounting instructors not being confident in teaching accounting in English was brought up by the interviewees in both colleges. This had resulted from the immediate policy of OVEC for both colleges to implement the MEP curriculum. The accounting instructors had not been trained adequately prior to the launch of the MEP curriculum in the colleges.
- b. Both colleges regarded the situation of having an older generation of instructors as a challenge to prepare for ASEAN. The instructors were not regarded as being efficient users of English and ICT skills.
- c. Both colleges had a problem of not having enough accounting instructors.
- d. The trainings provided for the accounting instructors, whether held by the colleges or OVEC, were short-term. Thus, the trainings did not have a long-lasting impact on the instructors' skills and competencies.
- e. The Monitoring and Evaluating (M & E) system of the MEP and Bachelor's curriculums, was weak. Thus, the outputs of the curriculums were not closely monitored and evaluated to examine their efficiency according to the expectations.

(III) Student Development²²

- a. In both colleges, there was a lack of motivation on the part of the accounting students to prepare for ASEAN, because they perceived themselves as being too limited in their English communicative skills to be able to work effectively in other ASEAN countries.

²⁰ FAP certified only the Bachelor's Degree in Accounting, but not the Bachelor of Technology in Accounting

²¹ The study found that there were points mentioned only by College B, as shown in Table 6 below. However, the points raised by the college personnel in both colleges were matched as the major challenges that hinder their preparation for ASEAN.

²² Please refer to Footnote ²³.

- b. The number of accounting students far outnumbered that of the accounting instructors, thereby hindering teaching quality in both colleges.
- c. Both colleges perceived that the family backgrounds of the students contributed to the lack of motivation to prepare for ASEAN. According to the interviewees, the parents thought English preparation to be insignificant to their children’s employability.
- d. In both colleges, the students were not guided on their career paths before they accessed the labor market. A homeroom class was used only as an opportunity to lessen any potential conflict that might occur among the students.
- e. In both colleges, the accounting students had very limited ASEAN experiences. According to the students, only a few in college A in Bangkok could participate in the ASEAN camp held by OVEC, while none had such experiences in College B in the Northeast.

For more details, refer to Table 2 below:

Table 2: Comparison of the Challenges of the Preparation for ASEAN in Colleges A and B

List of Challenges	College A: BKK	College B: NE	Note
(i) Curriculum			
1) Un-updated accounting curriculum at the High Vocational Certificate Level B.E.2546 (2003)	✓	✓	The curriculum was taken directly from the core-curriculum developed by OVEC in Supervisory Unit.
2) Non-emphasis on accounting professions	✓	✓	Classes relevant to ASEAN preparation in the vocational certificate curriculum included: 1) ASEAN Study 2) ASEAN socio-cultural background These classes were only focused on socio-cultural diversity of ASEAN member countries.
3) Lack a clear common practice	✓	✓	A common practice of MEP curriculum management was

			lacking, thus, there was no clear aim, direction and objective.
4) Uncertified BA curriculum	✓	✓	Although BA degree curriculum was implemented to prepare students for the labor market with BA degree, the degree obtained was not certified by FAP.
(ii) Instructor Development			
1) Unconfident instructors	✓	✓	MEP curriculum was launched to prepare the accounting students for the ASEAN labor market by enhancing English communicative skills. Yet, the colleges did not train the MEP teachers prior to the opening of MEP.
2) Older Generation of Instructors	✓	✓	Both colleges faced the challenge in term of instructors' inadaptability to new skills (English skills & ICT use) since they were all older generations (40-50 years old.)
3) Inadequate number of Instructors	✓	✓	Both colleges faced the challenge of having much less number of the instructors than the students.
4) Lack of long-termed training and funding	✓	✓	Both colleges held their English training for their instructors but they were short-termed, thus, had little impact on the instructors' development of new skills.
5) Illogical funding system		✓	College B mentioned the challenge of the illogical funding system that was commensurate with the students' number regardless of other factors.
6) Hirarchical Bureucratic System*		✓	College B realized that its very top-down system prevented the

			motivated instructors from suggesting new ideas while this issue was not emerged from the interview with personnel in College A.
7) Weak Monitoring and Evaluating (M&E) System	✓	✓	M&E system was weak, thus, there was no strong mechanism to push forward efficient preparations in the colleges.
8) Passivity in preparing for ASEAN		✓	College B realized that due to weak M&E system for the college's implementation, the personnel in the college - college director, instructors and students were not motivated to prepare for ASEAN.
(iii) Student Development			
1) Lack of motivation	✓	✓	Both colleges realized that their accounting students were not motivated to study English and work in other ASEAN countries.
2) Inadequate Funding	✓		College A realized that there had not been enough funding to provide computers for accounting students.
3) Mismatched Numbers of Instructors and Students	✓	✓	Both colleges faced the challenge of not being able to have enough accounting instructors making the classroom overcrowded by the students. This obstructed the teaching quality.
4) Family Background	✓	✓	Both colleges perceived that due to the students' family background, the students were not encouraged to improve their English skill in accounting.
5) Absence of career guidance	✓	✓	Both colleges did not have career

			guidance for the students. Only homeroom hour was used as a sole purpose of preventing any possible conflict that may happen in classroom.
6) Lack of ASEAN experiences	✓	✓	The accounting students in College B did not have any ASEAN relevant experience while only few in College A participated in ASEAN camp.
7) Negative Public Image		✓	This point did not emerge from the interview in College A
8) Total absence of critical thinking*		✓	This point did not emerge from the interview in College A

* This point was brought up by the English native speaking accounting instructor

4.2.3. Implications of the Comparison of the Current Statuses and Challenges in Colleges A and B

Based on the comparison, the challenges found in both colleges were not location-based. In other words, the challenges faced by both colleges were system-made, since none of the points raised by the interviewees were the consequences of the location and unique contexts of the particular colleges. Although some points had emerged only from the interviews in College B, the majority of the mentioned challenges that the personnel from both colleges raised coincided with each other. *Hence, the comparison of the current statuses and challenges of the preparation for ASEAN in College A in Bangkok and College B in the Northeast was a fair affirmation that constructive criticisms of OVEC's operational system were imperative.*

4.3. The Market Level

This section studies the market's perceptions towards OVEC's operational system. Since the vocational education stream's claimed advantage is to match the educational output to the labor market demand, the market is covered as one of the main stakeholders in the stream.

4.3.1. Publicity

There was still a lack of attention putting in communications between the industrial sector and OVEC. This, in turn, brought an employability challenge to the students on their graduation. *The accounting students were usually not preferred to those who had had a general education, regardless of the positions the students had been offered. When asked, the company revealed that there was a lack of acknowledgement of the vocational education.*

“It has been a traditional thing for us to hire BA graduates...if possible, we want to know more about the vocational education, because...some particular positions do not necessarily need the knowledge of the bachelor’s degree”
(Data Pro Computer System, 29/7/2015)

4.3.2. Outdated Curriculums

Interestingly, the market revealed that the aim of the accounting core curriculums of the vocational education was to produce a bookkeeping person as one of the accounting professionals. *Nevertheless, they perceived that the bookkeeping profession was not in high demand by the industry anymore.*

“If they keep studying what they are studying now, they can only become bookkeepers. The curriculums need to do more than that to keep the students’ skills and knowledge relevant to the market demand.” (Crystal Software, 7/8/2015).

4.4. Factors that Lead to Successful Implementation

This section responds to the third research objective, which is *‘To assess the perceptions of the main stakeholders towards OVEC’s operational system, and if the system is adequately preparing the accounting students for ASEAN.’* The data achieved from the in-depth interviews with the main stakeholders were used for assessment here in the framework.

4.4.1. Policy

OVEC's 15-year policy illustrated that the preparation for ASEAN was one of the organizational priorities with the aim to increase both the quality and quantity of the vocational personnel.

4.4.2. Resources

The study found OVEC's funding system to be illogical as well as inadequate based on the challenges faced by both colleges.

4.4.3. Inter-organizational Communication

The inter-organizational communication was not efficient and delayed the VQF development. Thus, the market had no tool to assess the qualifications of the vocational accounting graduates.

Moreover, the communications between OVEC and vocational colleges were not efficient. The personnel from both colleges perceived the VQF development as important enough to link their accounting graduates to the ASEAN labor market, while OVEC officials did not share the same view. A careful discussion between the two parties needs to be developed.

4.4.4. Organizational Capacity

The study found that OVEC did not have a unit that was specifically responsible for the preparation for ASEAN.

4.4.5. Economic, Social and Political Contexts

Interestingly, at the institutional level, the preparation for ASEAN was associated with the family backgrounds of the students.

4.4.6. Implementer Attitude

A number of OVEC officials expressed their thoughts that preparation for ASEAN was not a highly important matter. Additionally, many of the college personnel referred to the preparation for ASEAN only in terms of English language training.

“ASEAN was put in the title of the project to make it sound reasonable and attractive.” (Personal Communication, 27/7/2015)

4.4.7. Leader Capacity

OVEC as the key leading organization perceived the preparation for ASEAN to be secondary to other priorities.

“Even in the domestic market, we cannot produce an adequate number of vocational graduates, so why bother pushing them out to the ASEAN market.”

(Personal Communication, 27/7/2015)

4.4.8. Monitoring and Evaluating System

Based on the challenges at the institutional level, OVEC did not create an efficient M & E system. Thus, the quality of the already-invented preparations was not ensured.

5. Conclusions and Recommendations

5.1. Conclusion

To conclude the study, this section will revisit the research objectives as follows:

(I) To identify the current status of OVEC’s preparation for ASEAN in terms of policy, qualification framework, core curriculums, instructor development and student development in the field of accountancy.

- a) **Policy:** OVEC’s 15-year policy makes the preparation for ASEAN as its priority by enhancing the quality and quantity of vocational personnel.
- b) **Accounting core curriculums:** The accounting core curriculums at the vocational certificate level²³ were updated recently in 2013, while those at the high vocational certificate level²⁴ remained as they were from their last update in 2003. Yet, upon closer examination, the ASEAN Studies that were covered in the vocational certificate core curriculums focused broadly on ASEAN history and socio-cultural background. Two new curriculums were launched to prepare the accounting students for ASEAN: MEP and the Bachelor’s Degree of Technology

²³ Equivalent to the high school level in general education

²⁴ Equivalent to the tertiary level in the general stream

in Accounting. However, these two new curriculums rarely had any different approaches from the curriculums of vocational and high vocational certificate levels in preparing the accounting students for ASEAN.

- c) **Instructor Development:** The accounting instructors were trained in the short-term trainings held by OVEC. The trainings were focused on English, ICT and teaching methods.
- d) **Student Development:** The accounting students were invited to participate in the ASEAN camp, which was held short-term annually. This was the means for the students to acquire some experiences in ASEAN. Also, the accounting students were trained to use SmartBiz, the online accounting program, to enhance their accounting skills.
- e) **VQF Development:** The status of VQF development was delayed, because (i) OVEC did not think that the VQF was necessary; (ii) there was no initiation from the FAP; and (iii) without the close collaboration of the FAP, the TPQI could not develop the VQF on its own due to its limited capacity as only the symbolic organization.

(II) To identify whether the current status and challenges of the Best Practice Vocational colleges in preparing accounting students for ASEAN in terms of core curriculums, instructor development and student development are location-based or system-made.

- a) There were no differences in the current statuses of preparation for ASEAN between Colleges A and B.
- b) There were no differences in the challenges faced by both colleges, making the challenges system-made rather than location-based.

(III) To assess the perceptions of the main stakeholders towards OVEC's operational system and determine whether OVEC is adequately preparing the accounting students for ASEAN.

- a) Based on the 'Factors that Lead to Successful Implementation,' the main stakeholders perceived that at present, OVEC was not adequately preparing for ASEAN. Even though OVEC's 15-year policy clearly made the preparation for ASEAN as its priority, it did not reflect the situation on the ground, given that

there were major challenges that hindered the success of the preparation in all of the factors.

5.2. Recommendations

This section suggests that OVEC prepare for ASEAN in the five key areas as follows:

(I) Policy:

- a) OVEC is suggested to build incentives to call in younger instructors into the stream as its priority.
- b) OVEC should develop a close collaboration and interaction with the industrial sector in order to enhance publicity. In particular, the collaboration would move further with the ASEAN industrial sector.

(II) Accounting core curriculums:

- a) The core curriculums should be reviewed and updated on a regular basis.
- b) Such curriculums should be co-created with the ASEAN industrial sector to make them ASEAN-centric rather than Thai-centric.

(III) Instructor Development:

- a) The trainings for the accounting instructors should be both short and long-term on a regular basis.
- b) The contents of the trainings should enlarge on the current situation of the accounting professions in ASEAN member states, and not limited to English trainings.

(IV) Student Development

- a) The accounting students should be trained beyond just English and general knowledge of ASEAN. They should be trained to see their career paths in the context of the ASEAN single market by being equipped with the knowledge of the varying systems of accounting regulations and taxation of the ASEAN member states.

(V) VQF Development

- b) Close collaborations between OVEC, FAP and TPQI need to be enhanced in order to successfully develop the VQF, the competency-based qualification assessment for the market in order to know more about the vocational graduates.
- c) The VQF should be used as a tool for the vocational graduates to gain more publicity in the labor market and to compete with others based on their levels of professional qualifications.

If these suggestions are placed into OVEC's operational system, the preparation of the prospective accounting professionals for ASEAN in the vocational education stream would become more meaningful in the Thai context.

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About MINZAS

MINZAS program is a partnership program of Mekong Institute and New Zealand Embassy in Bangkok. The objective of this program is to enhance research capacity of young GMS researchers by providing a structured learning and field research application program for 36 master's degree students from provincial universities in Cambodia, Lao PDR, Myanmar and Thailand.

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- Phase One: Training on Research Methodology
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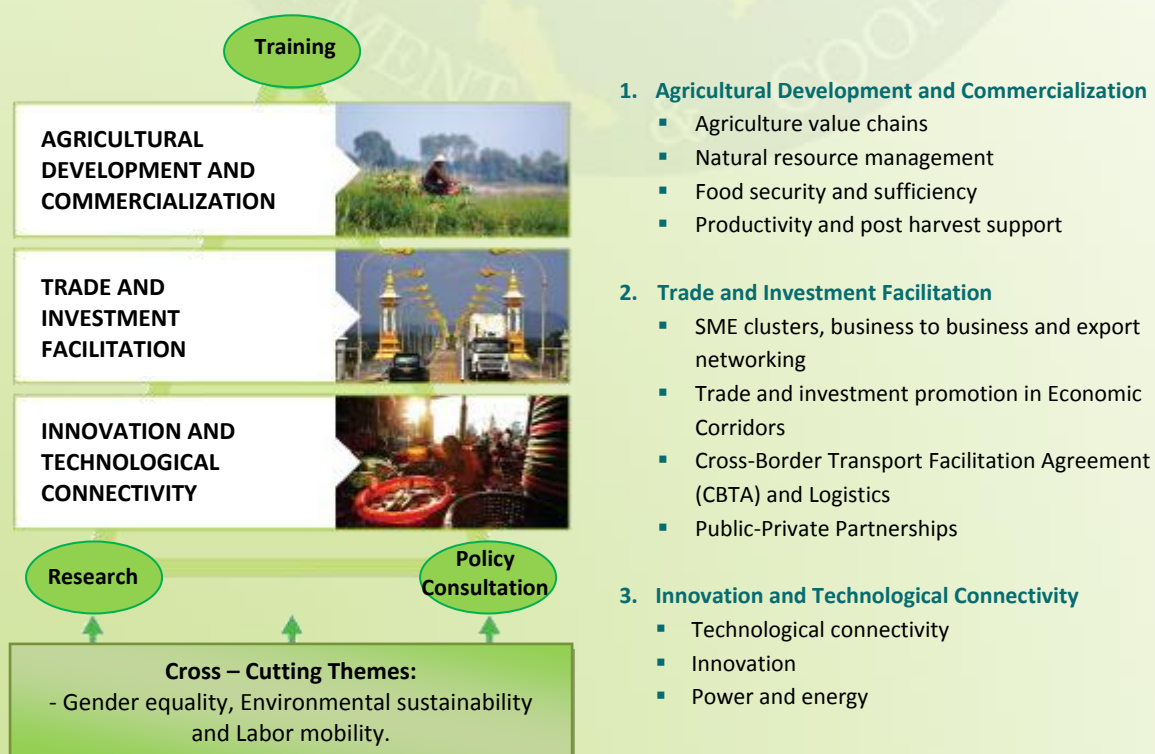
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