

PERFORMANCE EVALUATION TRANSPARENCY OF ACCOUNTING FIRMS IN THAILAND

Piyanuch Pragoddee, Mahasarakham Business School Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School Mahasarakham University, Thailand

[dx.doi.org/10.18374/JABE-13-3.2](https://doi.org/10.18374/JABE-13-3.2)

ABSTRACT

Performance evaluation transparency has been discussed in both government and the private sector as a key element of firm performance. The purpose of this study is to investigate the effects of performance evaluation transparency on firm performance via the mediating influences of employee enthusiasm, organizational commitment, and organizational citizenship behavior. Proactive vision, information (symmetry) reporting system, organizational functional clarity, and organizational justice orientation are hypothesized to become the antecedents of performance evaluation transparency. Also, governance culture is the moderating variable of the research. The data are collected from accounting firms in Thailand. The results reveal that four dimensions of performance evaluation transparency affect employee enthusiasm, organizational commitment, and organizational citizenship behavior. In addition, organizational commitment and organizational citizenship behavior have a significant positive effect on firm performance leading to a potential discussion of the research results to be effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. The conclusion, suggestions, and directions for future research are recommended.

Keywords: *Proactive Vision, Information (symmetry) reporting system, Organizational Functional Clarity, Performance Evaluation Transparency*