

THE ACCOUNTING DATABASE MANAGEMENT INFLUENCE ON FIRM SUCCESS: AN EMPIRICAL STUDY OF THAI-LISTED FIRMS

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ABSTRACT

Recently, all environmental changes in aspect of ASEAN free trade areas in 2015 force firms to have more competitive advantage. Including, Thai firms prepares to be ready on a newly phenomenon by seeking new efficiency procedures for firms' operations. Database management particular accounting information is an important mechanism for the appropriate decision-making of business, and certainly influences on the firm success in finally. Therefore, this research attempts to investigate the impact of accounting database management on decision-making efficiency and then affect next to firm success. Collecting data is done by questionnaire to Thai-listed firms and analyze by regression statistic technique. The results show the positive relationship between accounting database management and decision-making efficiency as well as the decision-making efficiency-firm success relationship is also positive. Surprisingly, the moderating effects are not occurred. Giving probable discussion is competently implemented in the research. Contributions, future research and conclusions will be purposed.

Keywords: *Accounting Database Management; Decision-Making Efficiency, Firm Success, Governance Climate, Internal Encouragement, External Supports.*