

MODERN COMPUTERIZED ACCOUNTING KNOWLEDGE AND JOB PERFORMANCE

Mukdawan Poldet, Mahasarakham Business School, Mahasarakham University, Thailand
Suparak Janjarasjit, Mahasarakham Business School, Mahasarakham University, Thailand
Phaprukbaramee Ussahawanitichakit, Mahasarakham Business School, Mahasarakham University,
Thailand

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ABSTRACT

This study attempts to categorize dimensions of modern computerized accounting knowledge of professional accountants and to propose a conceptual framework of modern computerized accounting knowledge and job performance. The literature is based on the review of computerized accounting, accounting information system, technology information and the knowledge-based view theory. The first purpose is to review, discuss, and identify dimensions of modern computerized accounting knowledge. The second goal proposes a conceptual model to study the relationships among modern computerized accounting knowledge, financial reporting timeliness, computer-based AIS creativity, best accounting practice, accounting information quality presentation, decision-making efficiency support, job performance, continuous learning, and stakeholder pressure. Additionally, the discussions of modern computerized accounting knowledge of accountants in a Thai-listed firms setting, and research design that give direction to testable methodology are proposed as below. In short, complete contributions and future research are suggested at the end.

Keywords: Modern Computerized Accounting Knowledge, Financial Reporting Timeliness, Computer-Based AIS Creativity, Best Accounting Practice, Accounting Information Quality Presentation, Decision-Making Efficiency Support, Job Performance, Continuous Learning, Stakeholder pressure