

**THE EFFECTS OF ACCOUNTING NETWORK EFFECTIVENESS ON ACCOUNTING INFORMATION
EFFICIENCY AND FIRM SURVIVAL OF LISTED COMPANIES IN THAILAND**

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[dx.doi.org/10.18374/JIFS-14-1.3](https://doi.org/10.18374/JIFS-14-1.3)

ABSTRACT

Recently, globalization has been influenced all business to survive its operations in the long-term. One mechanism is the sharing firm's resources to another one for competitive advantage termed as accounting network effectiveness. It certainly gives the better firm performance. Thus, this research attempts to investigate the effect of accounting network effectiveness on accounting information efficiency and then affect next to firm survival. Moreover, the moderator "environmental munificence" is also examined in the relationships. Collecting data is done by questionnaire and sent to listed companies in Thailand. Results show both positive relationships, between accounting network effectiveness and accounting information efficiency, between accounting information efficiency and firm survival. Surprisingly, the moderating effect is particularly negative affected in the relationship between accounting information efficiency and firm survival. Contributions, future research and conclusions will be purposed.

Keywords: *Accounting Network Effectiveness; Accounting Information Efficiency, Firm Survival, Environmental Munificence.*