Abstract

This paper examines the development of accounting education in Thailand between 2000 and 2010 with reference to the relationship between the state and the profession. The paper places an emphasis, using secondary, archival and interview data on the influence of the state in the development of the accountancy education in Thailand. The findings show: (1) there has been a significant difference in quality assurance among local universities; (2) Thailand needs its accountancy educational system guided by regulatory bodies; (3) cooperation between the accounting professional body and government agencies is a possible way to improve the quality of accounting education to accelerate the number of qualified accountants and auditors to serve the country through the professional accreditation and quality assurance systems. The Thai government as a significant employer has established a trend of developing accounting education by government-employed experts.

Keywords: Professionalization, accounting profession, accounting education the Kingdom of Thailand