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EDUCATIONAL OUTCOMES

RESEARCH SYNTHESIS IN MASTER OF PUBLIC ADMINISTRATION GRADUATE SCHOOL OF SURATTHANIRAJABHAT UNIVERSITY IN 2010-2014

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Abstract

This research aimed to 1) synthesize basic data of researches – research titles, researchers, and published years, 2) synthesize research methodologies which included research designs, uses of conceptual frameworks, sample size determination, literature reviews of related studies, tools, and analysis statistics, and 3) synthesize research results which included presentations of results, summaries of results as according to research hypotheses, discussions of results, suggestions, and affixed appendices.

This study found that there are 104 Master of Public Administration researches published between 2010 and 2014. Of these, 49 studies were conducted by male researchers, and 55 studies were conducted by female researchers. Year 2011 produced the most number of studies of 30 researches. It was determined that the survey research design was most frequently adopted in 91 studies. It was also realized that every research had a conceptual framework. Next, 96 studies synthesized before drawing a conceptual framework whilst other eight studies adopted a conceptual framework based on other researchers' theories. 65 of all investigated researches utilized Taro Yamane sample calculation formula. As for literature reviews, it was found that 572 Thai literatures and 155 international literatures were cited in all examined researches. 90 of these studies used questionnaire as the main data collection tool. 58 researches utilized percentage and mean score for presentation. 58 studies used percentage;55 studies used mean score; 43 studies used t-test and 39 researches adopted F-test.

Furthermore it was also found that 61 researches solely used tables to present results whilst the remaining number used tables along with diagrams and charts.Also it was found that most studies had a research hypothesis. Results of 80 of these researches confirmed the proposed hypotheses. On the other hand, results of nine studies did not reach the confirmation. 15 of all researches did not have a hypothesis. For discussion, it was determined that 47 studies discussed by using other related researches, and 42 studies discussed by using related notions and theories. 69 studies suggested an implementation of results; 35 studies suggested further studies for knowledge expansion. Finally, it was found that 98 researches affixed a letter of request in their appendices.

Keywords: Research Synthesis, Master of Public Administration

1. INTRODUCTION

1.1. Background of the Study

Researches are an important tool for a successful management of post-graduate education as they can result in new and useful discoveries. These discoveries can be applied and proved to be valuable to the education domain. National Education Act B.E.2542 chapter 4 section 24(5) states the researches to be a part of learning process; also section 30 indicates that the teachers must conduct researches which are appropriate for learners (Office of the Education Council, 1999).Hence researches play a crucial role in education development. They also are an important development and problem-solving tool across all fields. Also they are the basis of state development and the society leading tool. Educated ones are hence considered quality personnel who are useful for state development. Post-graduate education is a higher personnel development and a mechanism for improving a range of social processes. Furthermore developed nations have modern universities which continually grow. Universities hence are a demonstration of a progress in social development.

Suratthani Rajabhat University offers a Master of Public Administration degree. It is the degree with a particular focus on management of public sectors. Consequently it annually produces a number of researches in the filed – dissertations, term papers, and independent studies. However previously there lacked a synthesis of these researches. The results of the synthesis can be further utilized. In academic years 2010 – 2014, there are a large number of complete researches. The researcher then collects these researches and studies the current status and the direction of researches through analysis, synthesis, knowledge grouping, and categorization. The categorization includes basic research data, methodologies, and results and innovation. The gained knowledge can be easily comprehended by general public. Also other faculties can adopt and apply the knowledge to teaching development.

1.2. Purpose

1. To synthesize basic data of researches including research titles, names of researchers, and published years

2. To synthesize research methodologies including research designs, uses of conceptual frameworks, sample size determination, literature reviews of related studies, tools, and analysis statistics

3. To synthesize research results including presentations of results, summaries of results as according to research hypotheses, discussions of results, suggestions, and affixed appendices

1.3. Conceptual Framework

The synthesis of researches by Public Administration students – dissertations and term papers are investigated in following areas: 1) general data of researches – research titles, names of researchers, and published years, 2) methodologies - research designs, uses of conceptual frameworks, sample size determination, literature reviews of related studies, tools, and analysis statistics, and 3) research results – presentations of results, summaries of results as according to research hypotheses, discussions of results, suggestions, and affixed appendices.

2. METHODOLOGY

This synthesis is a narrative review summarizing the examined contents through describing and content analysis. The population of this study are 104 researches conducted by Master of Public Administration students between 2010 and 2014. The data collection tool is a survey constructed according to the research synthesis framework consists of three parts. The first part includes research titles, names of researchers, published years, and numbers of researchers. The second part consists research designs, uses of conceptual frameworks, sample size determination, literature reviews of related studies, tools, and analysis statistics. The last part includes results, gained knowledge and innovation – presentations of results, summaries of results as according to research hypotheses, discussions of results, suggestions, and affixed appendices. The processes of data collection are gathering researches, examining correctness and completeness of researches, entering data to survey, checking for correctness, transferring data from the survey to the data summary form for synthesis. The quantitative analysis is conducted through enumeration as according to groups and types of researches. Then the analysis is made upon each research using percentage. Qualitatively, synthesis is conducted by enumeration and content analysis. The synthesis is made through a comparison of results of statistical hypothesis testing, and a finding of correlation and influence of variables. The synthesis is then connected with notions, theories, and related researches to conclude the knowledge and innovation. Finally the analysis results are presented in tables and explanation.

3. RESULTS AND DISCUSSION

3.1. Result

There are 104 researches of Master of Public Administration published between 2010 and 2014. In this number, there are 49 male (47.12%) and 55 female (52.88%) researchers. Year 2011 published a majority number of 30 researches (28.85%), followed by year 2012 (26 researches or 25%). There were

17 researches (16.35%) published in year 2014. Year 2013 produced the least number of researches of 15 studies (14.42%).

Survey-based researches were most common. 91 researches or 87.50% adopted this type of research. Mere nine researches (8.65%) utilized PAR researches. There were also 4 R&D researches (3.85%).

It was found that all researches had a conceptual framework. 96 studies (92.31%) synthesized before proposing a framework. Eight researches (7.69%) adopted pre-existing theories suggested by other researchers.

65 researches (62.50%) used Taro Yamane sample calculation formula. 23 researches (22.11%) used Krejcie & Morgan's table sample formula. 16 researches (15.39%) adopted other formula (such as purposive sampling).

572 Thai researches (78.68%) were cited in these researches while 155 international researches (21.32%) were cited.

90 (84.11%) adopted questionnaires as the main data collection tools. 16 researches (14.95%) used interview forms and one research (0.94%) used tests.

58 studies (25.12%) used percentage in data analysis. 55 studies (23.81%) used mean score. 43 researches (18.62%) implemented t-test. 39 researches (16.88%) inquired via F-test. Finally 29 studies (12.55%) employed standard deviation.

61 researches (58.65%) presented results with tables. 43 researches (41.35%) projected results with diagrams and charts.

80 studies (76.92%) had a hypothesis and the results agreed with such hypothesis. On the other hand, results of nine of these (8.65%) did not agree with the hypothesis. 15 studies (14.42%) did not have a hypothesis.

47 researches (45.20%) discussed their results using related studies. Next 42 studies (40.38%) explained with related theories.

69 studies (66.35%) suggested an implementation of results. 35 dissertations (33.65%) suggested an implementation of researches to expand the body of knowledge.

98 studies (40.16%) attached a letter of request as an appendix. 53 dissertations (21.72%) affixed a data collection tool. 36 studies (14.75%) attached a list of specialists. 29 researches (11.89%) displayed

a data collection tool with a key or assessment criteria. 20 researches (8.20%) illustrated quality of tools. Finally 8 dissertations (3.28%) included commands or results of computerized analysis in the appendix.

3.2. Discussion

There are 104 Master of Public Administration studies published between 2010 and 2014 with 49 (47.12%) male and 55 female (52.88%) researchers. This results agrees with the enrolments with the number of females students exceeding the number of males.

Year 2011 30 studies (28.85%) were produced. There were a large number of students. Hence the largest number of studies followed by 26 studies (25%) in year 2012, 17 studies (16.35%) in year 2014, whilst mere 15 studies (14.42%) were produced in year 2013. It can be seen that there is a decline in the number of researches as a consequence of the decrease in students.

91 researches (87.50%) used the survey-based approach. This is because this type of research is most popular for the Public Administration researches.

96 studies (92.31%) synthesized before proposing a framework. Eight researches (7.69%) adopted pre-existing theories suggested by other researchers.

65 researches (62.50%) used Taro Yamane sample calculation formula. This is a common formula considered from numerous researches in the literature review.

572 Thai researches (78.68%) were cited in these researches. This is because of the ease of access to local researches. One Master of Public Administration student mentions, "It is easier to find local researches. International researches need translation. This will slow the literature review process even further."

90 (84.11%) adopted questionnaires as the main data collection tools. The questionnaires are commonly used in survey-based research approach.

58 studies (25.12%) used percentage in data analysis. 55 studies (23.81%) used mean score. These are descriptive statistics which are commonly used in researches. Furthermore 43 researches (18.62%) implemented t-test. 39 researches (16.88%) inquired via F-test. These statistics are used for testing a hypothesis. This research found that most investigated researches had a hypothesis and tested a difference between groups. Hence there is the need for t-test and F-test.

Most studies had a hypothesis because these are postgraduate researches. 80 studies (76.92%) had a hypothesis and the results agreed with such hypothesis. On the other hand, results of nine of these (8.65%) did not agree with the hypothesis. The reason for the results agreeing with hypotheses is because the postgraduate students had a thorough review of literature. This results in an acknowledgement of relationships between variables.

Most studies suggested an implementation to associated sectors in relation with management, public policy, efficiency and effectiveness etc.

98 studies (40.16%) attached a letter of request as an appendix. This is because most students collected data from governmental sectors hence a letter of request written by the Graduate Centre is essential.

CONCLUSION AND RECOMMENDATIONS

3.3. **Conclusion**

There are 104 Master of Public Administration studies published between 2010 and 2014 with 49 (47.12%) male and 55 female (52.88%) researchers.Year 2011published 30 studies (28.85%) from all 104 studies. 91 researches (87.50%) used the survey-based approach.All researches had a conceptual framework. 96 studies (92.31%) synthesized before proposing a framework. Eight researches (7.69%) adopted pre-existing theories suggested by other researchers. 65 researches (62.50%) used Taro Yamane sample calculation formula. 572 Thai researches (78.68%) were cited in these researches while 155 international researches (21.32%) were cited. 90 (84.11%) adopted questionnaires as the main data collection tools. 16 researches (14.95%) used interview forms. 58 studies (25.12%) used percentage in data analysis. 55 studies (23.81%) used mean score. 43 researches (18.62%) implemented t-test. 39 researches (16.88%) inquired via F-test. 61 researches (58.65%) presented results with tables. 43 researches (41.35%) projected results with diagrams and charts.80 studies (76.92%) had a hypothesis and the results agreed with such hypothesis. On the other hand, results of nine of these (8.65%) did not agree with the hypothesis. 15 studies (14.42%) did not have a hypothesis. 47 researches (45.20%) discussed their results using related studies. Next 42 studies (40.38%) explained with related theories.69 studies (66.35%) suggested an implementation of results. 35 researches (33.65%) suggested an implementation of researches to expand the body of knowledge.98 studies (40.16%) attached a letter of request as an appendix.

3.4. Recommendation

1. There should be a support for synthesis of post-graduate researches in other areas offered by the Suratthani Rajabhat University.

2. The survey for the research synthesis should contain specific details and format so that it can be used in the synthesis of post-graduate researches in other fields offered by the Suratthani Rajabhat University.

3. Due to the large number of post-graduate researches, a research assistant is essential. There needs to be a training to help research assistants recognize contents and research designs for comprehensive synthesis.

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WORLD ENGLISHES: COMMUNICATION BETWEEN NON-NATIVE HOTEL EMPLOYEES AND FOREIGN GUESTS ON SAMUI ISLAND

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Abstract

This research was focused on the variety of communication strategies used by non-native hotel employees when they communicated with foreign guests and the communication barriers they encountered. The participants of the study were non-native hotel employees in the Front Office Division and Food and Beverage Division from different hotels on Koh Samui, Thailand. This study employed a mixed approach of quantitative and qualitative methods using interviews and questionnaires. The data analysis employed in the questionnaire used statistical tools to analyze and transcribe the data in terms of mean and standard deviation.

The results showed that subjects had communication barriers: language barriers in their communication with foreign guests, listening skills, individual differences, lack of fundamental knowledge, and lack of knowledge about the emotions of either the sender or the receiver. Furthermore, they used communication strategies, both verbal and nonverbal, to solve communication problems when they communicated with foreign guests. Most of respondents frequently used repetition in their communication. Moreover, the study revealed the interesting strategies that were used to inform foreign guests about the room rates or food prices; perhaps the easiest way was to use a calculator to calculate and show prices.

Keywords: World Englishes, Communication, Non-Native Hotel Employees, Foreign Guests

a. Background of the Study

The English language has spread worldwide. The position of English as a global language, it has been characterized as “World Englishes” – varieties of English used in diverse sociolinguistic contexts. [1] defines World Englishes is a language used in many part of the world. [2] mentioned the world Englishes paradigm raises several interesting questions about theory, empirical validity, social responsibility, and ideology. In spite of English is a foreign language in Thailand using in aninternational business and educational purposes. Many careers use English for communication with foreigners.

In Thailand, English is one of the most important languages in the tourism industry where a significant proportion of income. Many careers use English for communication with foreigners. According to [3], communication is defined as a process of understanding and sharing meaning. It is considered as a process because it is an activity, an exchange, or a set of behaviors and not an unchanging product. In addition, communication is a process that requires understanding, perceiving, interpreting, and comprehending the meaning of the verbal and non-verbal behaviors of others. It is considered as a process and an action of people when they share or impart something to others [4]. Besides [5] divided ASEAN English into three circles; outer circle consist of Brunei, Malaysia, Philippines, and Singapore; Cambodia, Indonesia, Laos, Vietnam, and Thailand are expanding circle; Myanmar is a special case of these circles. So the used of English to communicate with foreigners is an important factor. If Thai people can communicate more effectively in English with foreigners, it might be one of the factors that can help develop Thailand's economic. While, there is a variety of English in Thailand with different accent. Thai use English in different speech pattern comparing with native speaker. The hotel staffs may impress foreign guests, or show customers their full understanding of what the customers need and provide service to the customers accordingly. This may have an impact on the number of tourists coming to Thailand every year. The hotel business is important for the tourism industry considering from the number of tourists who visit Thailand. Therefore, employees who work as hotel staff should have good English proficiency especially in communication skill. Though many studies have been conducted to examine the needs analysis of English in tourism, less research has focused on communication strategies. Most of the previous studies considered only street vendors as part of their population. In addition, most surveys related to English communication strategies in tourism careers were conducted in Bangkok; none has focused on the English communication strategies of hotel employees on Samui Island.Hotel employees who are not native speakers can fail in communication in English. Moreover, various accents of native and non-native speakers of English make it challenging for hotel employees to understand the guests' English. In addition, hotel employees encounter communication barriers with foreign guests and learn how to overcome these barriers. Therefore, this study will look into English communication strategies of hotel employees and English communication barriers between hotel employees and foreign tourists in Samui Island. We have to learn how to improve learners to become intelligible speakers in World Englishes. In particular, World Englishes can solve communication problems because it understands the variety of English.

b. Purposes

1. To examine English communication barriers between non-native hotel employees and foreign guests.

2. To investigate English communication strategies of non-native hotel employees in the Front Office Division and Food and Beverage Division from different hotels on Samui Island.

10. METHODOLOGY

This study employed a mixed approach of quantitative and qualitative methods to study English communication strategies of non-native hotel employees in the Front Office Division and Food and Beverage Division from different hotels on Samui Island and to examine English communication barriers between non-native hotel employees and foreign guests. Quantitative and qualitative approaches can be combined in the social research to advance knowledge about important aspects of communications. Both quantitative and qualitative researches are used on different stages of a longitudinal study.

i. Research Design

Due to the fact that the purposes of this research are to study English communication strategies and to examine English communication barriers of Thai hotel employees on Koh Samui, the sample in this present study will be selected by the purposive sampling technique. According to [6], a purposive sampling is a nonrandom sampling method in which the sample is arbitrarily selected because characteristics which they possess are deemed important for the research.

As for this present study, the main characteristic concerned is that the subjects will be picked up from either front office division or food and beverage division because the staffs from these two divisions are naturally dealt with the foreign customers directly. This can imply that the staffs working in these two divisions would have more chance to use the communication strategies and face the communication barriers than those working in other divisions.

The subjects taking part in the present study were 100 hotel employees from 15 hotels on Samui Island. The subjects were Thai hotel employees who work as receptionists in the Front Office Division and work as waiters or waitresses in the Food and Beverage Division. They were selected as subjects of the study classified by hotel price range from Samui Tourism Coordination Center 2015. The subjects were selected by purposive sampling technique.

ii. Research Instruments

The questionnaire consists of three parts: participant's general information, communication barriers, and English communication strategies. Before collecting the data, the researcher asked for the written permission of the owner of each hotel to distribute questionnaires. Once the final version of the questionnaire was ready to launch, the 100 hotel employees who work as receptionists and waiters/ waitresses of 15 hotels on Samui Island were requested to fill out the questionnaires. To ensure the validity and reliability of the questionnaire, it was reviewed, and revised in line with comments from an expert in the field and a group of 20 hotel employees excluded from the main study. The general information part has eight items, English communication barriers have six statements, and English communication strategies have fifteen statements. The questionnaire used in the present study was written in English and translated into Thai in order to avoid ambiguity and difficulty for the participants.

iii. Data Collection and Procedure

The main instrument used in this study was a questionnaire in combination with direct observations, and interviews. Several methods were applied in order to ensure its reliability and validity.

First, the researcher telephoned the hotels that were to be sampled in order to give a brief overview of the study and its aims, and to arrange for an appointment.

Second, the researcher studied the theoretical framework and reviewed research studies related to communication strategies and barriers. Then, the researcher made direct observations of hotel employees to look for their strategies and barriers when they communicate with foreign tourists. Next, those hotel employees were informally interviewed regarding to their communication strategies and barriers and interviews were tape-recorded.

After gathering the information from direct observations and interviews, the questionnaire was drafted according to the framework and previous studies.

2.1.3.1 *Data analysis*

The data from the questionnaire were analyzed using the program Statistical Package for the Social Sciences (SPSS version 20) in order to calculate the frequency and percentage of the communication barriers which the subjects faced and the communication strategies employed by the subjects. Descriptive statistical data were used to get mean and standard deviation. After the calculation of all items in the questionnaire was done by SPSS, the data were analyzed as follows:

First, the general information of the participants was analyzed in terms of descriptive data.

Second, the communication barriers were statistically analyzed in order to find out the frequency of each barrier which the 100 hotel employees faced.

Finally, the communication strategies were statistically examined in order to find out the frequency of each strategy used by the 100 hotel employees.

iv. *Data Gathering and Statistical Analysis*

Table 1 Communication barriers of hotel employees

(n = 100)

Communication Barriers	$\bar{X}$	S.D.
1. Lack of interest in the subject matter	2.57	0.92
2. Lack of fundamental knowledge	2.84	0.88
3. Emotions of either the sender or the receiver, including love, hate, anger, anxiety, etc.	2.68	0.90
4. Poor listening skills	3.17	0.92
5. Language barriers such as, vocabularies or slang	3.35	1.08
6. Individual differences or cultural differences	3.14	0.93

As shown in Table 1, the study of the communication barriers from the questionnaire revealed that the hotel employees had language barriers in their communication with foreign guests ($\bar{X}$ = 3.35, S.D = 1.08), listening skills ($\bar{X}$ = 3.17, S.D =0.92), individual differences ($\bar{X}$ = 3.14, S.D = 0.93), lack of fundamental knowledge ($\bar{X}$ = 2.84, S.D = 0.88), and emotions of either the sender or the receiver (including love, hate, anger, anxiety, etc.) ($\bar{X}$ = 2.68, S.D = 0.90). However, lack of interest in the subject matter is the least significant barrier to communication of hotel employees ($\bar{X}$ = 2.57, S.D = 0.92).

Table 2 **English communication strategies of hotel employees**

(n = 100)

English Communication Strategies	$\bar{X}$	S.D.
1. You use switching from second language to either first language	3.13	1.19
2. You use a combination of linguistic features from the interlanguage and the first language	3.18	0.96
3. You consider it possible to transfer language rules from Thai to English	3.28	1.00
4. You use code switching from the second language to either the first language or another foreign language	3.46	1.00
5. You use alternative terms which express the meaning of the target lexical item as closely as possible	3.63	0.98
6. You use paraphrasing	3.56	0.97
7. You create a new interlanguage word	2.83	1.18
8. You use repetition if guests don't understand	4.04	0.88

Table 2 (Cont'd)

(n = 100)

English Communication Strategies	$\bar{X}$	S.D.
	3.59	1.10

9. You provide information by using facial expression		
10. You use gestures to describe message	3.92	0.80
11. You use postures to show your feelings	3.63	0.87
12. You use paralanguage including pitch, volume, pronunciation, enunciation	3.54	1.02
13. You use writing the word or drawing on the surface in other to clarify the meaning	2.78	1.12
14. You use printed materials including brochures, maps, pictures, guidebooks	3.33	1.08
15. You demonstrate using something such as a calculator or an act that shows/supports what you say, for example, when the foreign guest asked for a dinner coupon, you demonstrate the action of eating something to support what you say	3.13	1.06

As can be seen from the data in Table 2, fifteen strategies are used unequally by hotel employees. Repetition is most frequently used in their communication ($\bar{X}$ = 4.04, S.D. = 0.88). Also, gesture strategies ($\bar{X}$ = 3.92, S.D. = 0.80), generalization ($\bar{X}$ = 3.63, S.D. = 0.98), postures ($\bar{X}$ = 3.63, S.D = 0.87), facial expression ($\bar{X}$ = 3.59, S.D. = 1.10), paraphrasing ($\bar{X}$ = 3.56, S.D. = 0.97), and paralanguage ($\bar{X}$ = 3.54, S.D = 1.02) are used often when they communicated with foreign guests. Next, interlanguage based strategies ($\bar{X}$ = 3.46, S.D = 1.00), printed materials ($\bar{X}$ = , 3.33, S.D = 1.08), intralingua transfer ($\bar{X}$ = 3.28, S.D =1.00), interlingual transfer ($\bar{X}$ = 3.18, S.D = 0.96), code switching ($\bar{X}$ = 3.13, S.D = 1.19), demonstration ($\bar{X}$ = 3.13, S.D = 1.06), and word coinage ($\bar{X}$ = 2.83 , S.D = 1.18 are used moderately when they communicated with foreign guests. However, writing is the least used strategy in this study ($\bar{X}$ = 2.78, S.D = 1.12).

16. RESULTS AND DISCUSSION

Most of the communication strategies used by both receptionists and waiters/waitresses were nonverbal strategies such as gestures, postures, facial expression, paralanguage, printed materials, demonstration, and writing. It could be interpreted that the interlocutors had different mother languages. Either party or both of them might have problems in vocabularies, sentence or grammatical structures so they can communicate principally with verbal language. When they can hardly understand one another via the use of language performance, they automatically use nonverbal strategies. These nonverbal strategies seldom happen alone without verbal messages. So it can be regarded as a supportive strategy which helps the listener's understanding. In addition, it was found that eight verbal strategies were moderately used in hotel employees's communication with foreign guests such as repetition, generalization, paraphrasing, interlanguage based strategies, intralingua transfer, interlingual transfer, code switching, and word coinage. It could be interpreted that the moderate use may have resulted from differences between the interlocutors' first languages or their English proficiency levels.

In the hotel business, hotel employees must use English as a common language in providing services to foreign guests. It can be expected that high levels of English competence would be needed to fully satisfy guests' needs. Most of the hotel employees had communicative barriers when they communicated with foreign guests. When they faced communication problems, they also tried to find other communication strategies to solve the problem.

With regard to the findings of the research question "What are the communication barriers of hotel employees when they communicate with foreign guests?", the study found that communication barriers of hotel employees include language barriers, listening skills, and individual differences in their communication with foreign guests. Among the communication barriers of the subjects in this study, language barriers are the most problematic for hotel employees. Both Thai hotel employees and foreign guests might speak in different ways. Many guests are non-native English speakers. This may affect interlocutors' effective communication. Listening skills are also another important barrier. Employees couldn't understand what the foreign guests said. The problem led to communication breakdown that prevented them from responding to their guests. Accordingly, most employees had problems with their guests' pronunciation, speech, and vocabularies. A further barrier is due to individual differences which may be because hotel employees and foreign guests did not share the same cultures and languages. Because culture switch affects language use, hotel employees need to learn about differences in guests' cultures to enhance effective communication and improve guests' satisfaction. The results of this study resemble that of [7] in terms of the types of barriers even though the subjects of those studies were workers in business organizations. The subjects in this study were employees in the field of tourism business.

The findings of the research question "What are the communication strategies of hotel employees of the Front Office Division and Food and Beverage Division of 15 hotels on Samui Island when they communicate with foreign guests?" showed that communication strategies had often used repetition, gestures, generalization, postures, facial expression, paraphrasing, paralanguage, interlanguage based strategies, printed materials, intralingua transfer, interlingual transfer, code switching, demonstration, word coinage, and writing respectively in their communication with foreign guests. With regard to language differences, Thai employees and foreign guests might have used different languages. Therefore, the subjects of this study used these strategies to solve the problem of their communication barriers.Many communication strategies especially nonverbal strategies in this study are similar to those strategies in the studies of [8] and [9]. Both researchers used questionnaire as the instrument in their studies. [8] conducted a study on communication strategies used by foreign tourists and Thai hosts in bargaining for goods and services in tourist areas of Phuket. [9] studied communication strategies employed by street venders in Patpong area for the purpose of selling goods. It could be interpreted that the findings of this study are similar to those in terms of the subjects that were studied, who were Thai native speakers and in the field of tourism.

Conclusion and recommendations

a. **Conclusion**

Hotel employees have a great opportunity to welcome and directly contact foreign guests. It is necessary to prepare and train all hotel employees to communicate with foreign guests by using English effectively. It might be one of the factors that can help develop the tourism industry in Thailand. The purposes of this study are to examine English communication barriers of hotel employees when they communicate with foreign guests, and to study English communication strategies of hotel employees on KohSamui, Suratthani. The results obtained from the study may be used as guidelines for developing an English course for hotel business.

The findings showed that communication barriers of hotel employees include language barriers, listening skills, and individual differences in their communication with foreign guests. Communication strategies which were often used are repetition, gestures, generalization, postures, facial expression, paraphrasing, paralanguage, interlanguage based strategies, printed materials, intralingua transfer, interlingual transfer, code switching, demonstration, word coinage, and writing respectively.

From the findings, the subjects often faced problems with language barriers, listening skills, and individual differences in their communication with foreign guests. To sum up, the hotel employees in this study communicated with foreign guests in English directly and encountered communication barriers; hence, they had to use communication strategies in order to solve their communication problems. The strategies used were both verbal and nonverbal. The subjects most often used repetition, gestures, generalization, postures, facial expression, paraphrasing, paralanguage, interlanguage based strategies, printed materials, intralingua transfer, interlingual transfer, code switching, demonstration, word coinage, and writing strategies respectively.

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b. **Recommendation**

From the results of the study, future studies may wish to focus on hotels in other areas. The subjects could be those working in different divisions. Any further study should include other methods of data collection, so as to develop curriculum or learning methods in English for tourism, and hotel courses. Further studies should take into consideration the characteristics of the English discourse of Thai hotel employees in their communications with foreign guests. Further, based on the verbal and nonverbal strategies used in hotel business communication, it is evident that nonverbal strategies can be employed with verbal strategies. Nonverbal strategies seldom happen alone without a verbal message. So, they can be regarded as a supportive strategy which helps the listener's understanding. Nonverbal strategies may promote interlocutors' effective communication. The use of nonverbal strategies should be examined more closely and in conjunction with verbal behavior.

The findings of this study will be useful for identifying the characteristics of communication strategies in the hotel industry. They will also be of use for the field of English for Occupation Purposes (EOP) in learning about English communication for hotel employment. They may also be used as a guideline for the hotel industry or for developing a specific English course for hotel employees and people who want to work as hotel employees in the future. Moreover, the findings obtained from this study will be beneficial for employees of hotels in Thailand in term of understanding the communication barriers and using communication strategies to solve their communication problems.

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LIFELONG LEARNING

Perspectives on Geotourism Destination Management:
A Case Study of Khon Kaen Geopark

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Abstract

This research aimed to study the situation of geotourism destination management in the Khon Kaen Geopark, and to suggest the developing for geotourism destination management in the Khon Kaen Geopark. It employed a mixed research methodology of qualitative and quantitative. The participants were 400 visitors of Khon Kaen Geopark, and 20 key informants. The data collection tools utilized in this research were a survey, a questionnaire and an interview. Overall, the results indicated that visitors had neutral on the geotourism destination management in the Khon Kaen Geopark. Five means of improvement of the geopark were suggested – 1) establishment of managerial panel of interrelated sector; 2) making of an integrated development plan involving all related sectors; 3) sustainable development and revitalization of attractions; 4) creating a strong organization image and relating regional geological routes and 5) raising awareness of the values of tourist attractions to local residents and visitors.

Keywords: Destination management, Geotourism, Khon Kaen Geopark

1.1 Background of the Study

Geotourism is a new sustainable tourism phenomenon which emerged within the past two decades [1,2,3,4]. This new tourism market has grown dramatically [5,6] and it is considered as educational tourism with a primary emphasis on geo-heritage sites and landscapes. This type of tourism aims to promote the geo-heritage sites. Visitors' experiences are enhanced whilst learning Geology and the earth dynamics. Also, their sense of preservation of geological sites are reassured whilst enjoying the expedition [1,7,8]. Today geotourism is determined as a crucial tool and mechanism of development of geoparks [3,4,5,10,11]. Hence the UNESCO attempts to promote important geological sites with a concept of protection, preservation, education and sustainable development as well as a creation of new jobs, incomes and local enterprise are generated through geopark [12].

Khon Kaen Geopark is Thailand's first dinosaur fossil evacuation area, and is the best preserved dinosaur fossil site in Southeast Asia, in which the Department of Mineral Resources and Khon Kaen Province selected as the preservation, management, education and tourism demonstration location for the region. The department and province also attempt to develop and certify the Khon Kaen Geopark as a national geopark as well as enter the Global Geopark Networks under supervision of UNESCO. There are more than 100,000 visitors to the geopark each year; and the trend is set to increase [13]. Although Khon Kaen Geopark is an internationally and academically significant heritage site, and has a potential of being an important geotourist attraction, it encounters many problems. These problems are local residents' involvement, deterioration of site, visitors' lack of preservation senses, and inappropriate development of site. These matters affect the tourism potential [14].

Nawacharoenkul mentioned that the deterioration of the site and the large number of visitors were the causes of management issues and possibly affect local residents' habits [15]. In order to popularize the Khon Kaen Geopark, the management of the Phuwiang Dinosaur Valley – the location of the geopark – is needed [16]. Whereas the Department of Tourism (2014) depicts the tourism destination management as a key to sustainable tourism. This management supports co-working, a creation of tourism activities, an increase of local residents' quality of life, as well as a nature preservation [17].

From the above information, the researchers are interested in studying the perspectives on the geotourism management, using the Khon Kaen Geopark as a case study by applying principles of the tourism destination management and notions of geotourism development. Mixed research methods of qualitative and quantitative are adopted in this research to yield a sustainable development and management of Khon Kaen Geopark.

1.2 Purpose

1.2.1 To study the situation of geotourism destination management in the Khon Kaen Geopark
1.2.2 To suggest the developing for geotourism destination management in the Khon Kaen Geopark

2 METHODOLOGY

This study employs mixed methodologies between qualitative and quantitative approaches. The research method was mainly qualitative in orientation, whereas quantitative approaches played a supporting role.

2.1 Quantitative approach adopts a questionnaire for studying visitors' opinions on the management of Khon Kaen Geopark, Wiang Kao district, Khon Kaen province. This questionnaire include eight parts – attractions, amenity, accessibility, geotourism activities, Geology interpretation, security, tourist management, and marketing. The sample consists 400 visitors.

2.2 Qualitative approach employs an in-depth interview of 20 key informants. Which are stakeholders of the management development of Khon Kaen Geopark. In order to create suitable ways of management development.

3 KHON KAEN GEOPARK

Khon Kaen Geopark is located in Wiang Kao district, Khon Kaen province, Thailand (Figure 1). The topography is a valley within Phuwiang Mountain, consists 289 square kilometres, 210-884 metres above sea level. The geological of the area is composed of Sedimentary rocks in the Khorat plateau originated during the *Himalayan Orogeny*. The collision of the Indian plate and Eurasia plate caused tectonic forces and then the uplift of the land – in the late Jurassic to Cretaceous periods, approximately 220-65 million years ago. Sedimentary rock was deposited in the meandering system in the semi-dry climate. The period was approximately the same time as the beginning and extinction of dinosaurs. Hence in the Khon Kaen Geopark, herbivorous and carnivorous dinosaur fossils least 16 species were found. Recently, there are four world's new species of dinosaur were found – *Phuwiangosaurus sirindhorne* [18]**,** *Siamosaurus suteethorni* [19], *Ginnareemimus khonkaenensis* [20] and *Siamotyrannus isanensis* [21].

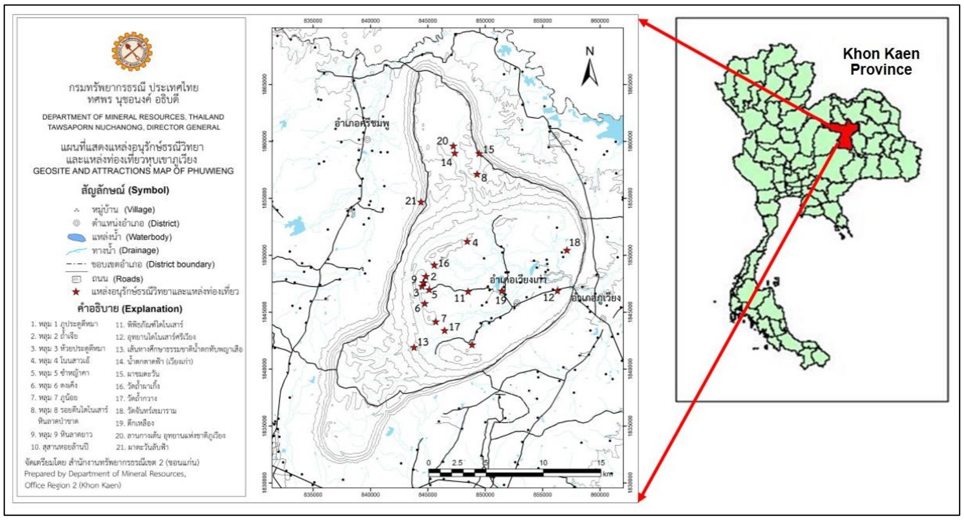

Figure 1. Attractions map of Khon Kaen Geopark, Wiang Kao district, Khon Kaen province, Thailand.

Khon Kaen Geopark is outstanding dinosaur evacuation sites of which are great scientific, educational, aesthetic and important touristic. These values are the result of geo-diversity and geomorphological processes that originated in this area, during the earth's history. The Geopark had 16 important tourism attractions (Figure 2) which are ***1) Geological Attractions*** such as the Research Centre and Dinosaur Museum (Figure 2a, 2b), 4 dinosaur fossil excavation sites (Figure 2c, 2d), the dinosaur footprint site (Figure 2e), and the Sriwiang Dinosaur Park (Figure 2f). ***2) Natural Attractions*** such as Chom Ta Wan cliff (Figure 2g), Tub Praya Suea waterfall (Figure 2h), Dad Fa waterfall (Figure 2i), and Phu Ta Ga site (located in the area of the botanical-genetic preservation project of Her Royal Highness Princess Maha Chakri Sirindhorn) (Figure 2k). ***3) Cultural Attractions*** such as Tum Gwang temple (Figure 2j), Chao Chom Narin shrine (Figure 2m), Chan Kema Ram temple (Figure 2l, 2n), Tum Pha Gerng temple (Figure 2o), and the Yellow building at Phuwiang Wittayayon school (Figure 2p).

Figure 2. Attractions in the Khon Kaen Geopark, Wiang Kao district, Khon Kaen province, Thailand.

(a), (b) The Research Centre and Dinosaur Museum
(c), (d) The dinosaur fossil excavation sites
(e) The dinosaur footprint site
(f) The Sriwiang Dinosaur Park
(g) The Chom Ta Wan cliff
(h) The Tub Praya Suea waterfall
(i) The Dad Fa waterfall
(j) The Tum Gwang temple
(k) The Phu Ta Ga site
(l), (n) The Chan Kema Ram temple
(m) The Chao Chom Narin shrine
(n) The Tum Gwang temple
(o) The Tum Pha Gerng temple
(p) The Yellow building at Phuwiang Wittayayon school

4 RESULTS

4.1 RESULTS OF QUANTITATIVE RESEARCH

4.1.1 Socio – demographic information of visitors who gave questionnaire responses – 50.5% of these visitors of the Khon Kaen Geopark were females; 36.3% aged below 20; 53% were single; 48.8% were studying in secondary level; 40.5% had average income lower than 10,000 baht; 45% were students; 66% did not stay overnight at the park; 48.8% traveled with a group; and 51.8% visited for an excursion, seminar, and research. The five most visited places in the park were the research Centre and dinosaur museum, Sriwiang Dinosaur Park, Tum Pha Gerng temple, dinosaur fossil excavation site 3, and Chao Chom Narin shrine, accordingly.

4.1.2 Basic Statistical Analysis of Visitors' opinions toward the geotourism destination management of the Khon Kaen Geopark (Table1) – overall, visitors had neutral opinions ($\bar{X}$ = 3.38, S.D. = .527). When considering each aspect, it was found that visitors had high opinions on four aspects – attractions ($\bar{X}$ = 4.10, S.D. = .655), followed by tourist management ($\bar{X}$ = 3.51, S.D. = .793), geotourism activities ($\bar{X}$= 3.50, S.D. = .588), and amenity ($\bar{X}$ = 3.42, S.D. = .559), accordingly. Also visitors had neutral opinions on four aspects – security ($\bar{X}$= 3.20, S.D. = .795), followed by Geology interpretation ($\bar{X}$= 3.11, S.D. = .863), accessibility ($\bar{X}$= 3.11, S.D. = .646), and tourism marketing ($\bar{X}$= 3.10, S.D. = .746), accordingly.

Table 1. Basic Statistical Analysis of Visitors' opinions toward the geotourism destination management of the Khon Kaen Geopark

(n = 400)

Geotourism Destination Management of the Khon Kaen Geopark	($\bar{X}$)	S.D.	Level of opinions
Attractions	4.10	.655	High
Amenity	3.42	.559	High
Accessibility	3.11	.646	Neutral
Geotourism activities	3.50	.588	High
Geology interpretation	3.11	.863	Neutral
Security	3.20	.795	Neutral
Tourist management	3.51	.793	High
Tourism marketing	3.10	.746	Neutral
All aspects	**3.38**	**.527**	**Neutral**

4.2 RESULTS OF QUALITATIVE RESEARCH

Results from an in-depth interview of 20 informants who were stakeholders of the Khon Kaen Geopark management. The results are as follows;

Attractions – the park has four new types of dinosaur fossils, especially the *Phuwiangosaurus Sirindhornae*, the name given by Her Royal Highness Princess Maha Chakri Sirindhorn. Hence Khonkaen province uses it as a tourism symbol to advertise Khon Kaen as the Dinosaur Province. Consequently, the place is known by tourists as Prehistoric Dinosaur Valley, according to its topology, as well as its geological, natural, and cultural attractions.

Amenity – it was found that the Khon Kaen Geopark had standard, adequate, and suitable facilities for tourists. This is a result of the location of the park. The park is located near local government offices. Therefore it is well maintained.

Accessibility – traveling to the geopark is easy as the geopark is situated 80 kilometres from city Centre. The road to the park is a well maintained 4 lane highway. Also there are three minibus trips travelling to the site per day (100 baht fare). Finally there are visible road signs within the 50 kilometres range of park.

Geotourism activities – there are many activities for tourists such as dinosaur and nature trail walk, night bon-fire, tour of museum and dinosaur fossil research laboratory, and other tours. Most activities are set by the hosted by the locals. For example the research Centre and dinosaur museum and Phuwiang National park offer activities incorporating rare local culture.

Geology interpretation – there are inadequate numbers of signs, documents, and tour guides who have specific knowledge on geology, nature and culture. This results in tourists not understanding meaning and value of the tourist attractions.

Security – there is 24 hour security to assist tourists. This is due to the location on the park where it is near local government offices. Also in these attractions, there are warning signs, as well as a checkpoint at the Pak Chong Phuwiang (the only entrance to the park).

Tourist management – the park does not have a proper management plan for the entire park. Only the research Centre and dinosaur museum constantly collects statistic and evaluate visitors' satisfaction. However there lacks a systematic and comprehensive data collection on tourists' behavior.

Tourism marketing – the major attraction of the park is the dinosaur fossil excavation site and the research Centre and dinosaur museum. The main target groups are students, families, and geological and paleontological researchers. Most advertising activities are exhibitions in both Khon Kaen province and around the country. The Department of Mineral Resources and provincial government offices hold an annual "Thailand Amazing Dinosaur @ Khon Kaen" to promote and support the learning and awareness of dinosaur and Geology.

Possible effects on community – 1) Economy – tourism development is a crucial part of value adding. It also benefits the local community. Local residents are able to earn income from selling local products to visitors. 2) Social – Wiang Kao is proud to be Thailand's first dinosaur park, and to have received the dinosaur name of Her Royal Highness Princess Maha Chakri Sirindhorn. Wiang Kao residents have a close family-like relationship, and feel as though the fossils are local heritage which need their protection. And finally 3) environment – Wiang Kao is a basin in Phuwiang Range. It has fertile natural resources for example, flora and fauna and the most important dinosaur fossil site. However, the sensitivity about destruction and deterioration of the excavation sites exists. This is caused by natural corrosion of rocks. The water scarcity is also another vital issue when maximum number of visitors is reached.

Local residents' participation in geotourism management – local residents and sectors lack accurate understanding about the local attractions and preservation. The community is yet to have responsibilities in development planning. This causes the current ill-management. Also there are no affairs, local tours, and community leader to liaise and determine a clear vision. Finally, the budget for continual management is also limited.

Need for future tourism development – local community needs to be a world-standard tourist attraction, or a UNESCO's world heritage geopark. It wished to be financially supported. Also they need updated knowledge and human resources. This is to encourage a more concrete tourism with the local community playing an important management role.

5 CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

The research on perspectives on geotourism destination management: a case study of Khon Kaen Geopark aimed to investigate the situation of management, and to suggest of the developing of geotourism destination management in the Khon Kaen Geopark. It used a mixed methodologies. The results are as follows;

The quantitative research – most visitors were the students who visit during excursion. The main reason of visit was to learn about dinosaur. Most visitors learned that the four new species of dinosaurs were found in this area. There are activities including and developing in science, geology, and natural science, as well as there are many attractions such as fossil excavation sites, dinosaur museum, dinosaur footprints, Tum Pha Gerng temple and Sriwiang dinosaur park. As a result, the visitors have a high positive opinion of the attractions, geotourism activities, tourist management, and amenity. However there are some issues should be improved such as security, accessibility, Geology interpretation, and tourism marketing. The reason possibly be because of the dangerous walking trail in forest area, inadequate numbers of signs and inappropriate documents. The lack of tour guides who well educated in dinosaur fossil. Additionally the tourism image is not clear.

The qualitative research – the geopark had many geological, natural and cultural attractions. However it lacked of integration of relevant sectors to sustainable improve the attractions. This may be because that the Khon Kaen Geopark is situated in Phuwiang valley which is under supervision of many sectors including people, government, and public. Therefore, an integration and planning works are necessary. Here the researchers propose the suggestion for development of geotourism destination management in the Khon Kaen Geopark;

1) Set up of an integrated managerial group or panel of all sectors
2) Set up a tourism development plan by integrating all sectors
3) Development and revitalization of geological attractions
4) Build a clear tourism image and link all tourism routes in the region
5) Raise an awareness and distribute crucial geotourism knowledge to local residents and visitors

5.2 Recommendation

Results of this research will be beneficial for pertinent sectors in following ways.

5.2.1 Sectors which benefit from these results include the provincial office, the Department of Mineral Resources, the Khon Kaen Office of Tourism and Sports, Phuwiang National Park, the office of Authority of Tourism of Thailand, Wiang Kao local administrative offices, local community, and so on. These sectors can utilize this information for decision making, policy making, setting up tourism standard, building geopark management model scheme, drafting a proposal for the Provincial and National Geopark, and an evaluation preparation for entering Global Geopark Networks.

5.2.2 These results can be used as a case study or applied to the tourism development planning of other geoparks in Thailand, for example Satun Geopark in Satun province, Pha Chun Sam Bun Boak Geopark in Ubon-Ratchathani province, Tak Geopark in Tak province, and Loei Geopark in Loei province.

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Applications of Sufficiency Economy Philosophy for Self Reliance of the Rubber Planters in Suratthani

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Abstract

This research aims to study the understanding of the Sufficiency Economy Philosophy among the rubber planters in Suratthani and the applications of Sufficiency Economy Philosophy for self reliance of the rubber planters in Surat Thani Province and also to investigate the guidelines for implementing Sufficiency Economy Philosophy for self reliance of the rubber planters in Suratthani. The questionnaires were used to collect data from a sample group of 398 rubber planters in Suratthani. The statistics used for data analysis included frequency, percentage, means, and standard deviation. Content analysis was conducted based on data collected from group discussion and then presented in a descriptive manner together with an essay. The study found that; Most rubber planters in Suratthani have knowledge about the Sufficiency Economy Philosophy at a high level. The rubber planters in Suratthni have applied Sufficiency Economy Philosophy for self reliance on the overall level with an average of 3.90. Considering each term of the applications of Sufficiency Economy Philosophy for self reliance of the rubber planters in Suratthni, the morality term has the highest level, followed by modesty, rationality, immunity and intellectuality respectively. Group discussion findings suggested that with respect to moderation, rubber planters adopted Sufficiency Economy Philosophy to their career activity by controlling household expenses without extravagance. With respect to reasonableness, rubber planters gradually invested in their rubber farm and avoided using too much land at the same time for planting rubber. With respect to self-immunity, rubber planters maintained a household account to monitor their income and expenses and saving for necessary matter e.g. sickness. They also helped conserve the natural resources. With respect to knowledge, rubber planters applied traditional knowledge inherited from generation to generation with modern knowledge gained from training, seminars and study visits. In respect of moral condition, rubber planters sold their products in accordance with moral principles and integrity e.g. selling at reasonable price, cooperation with the community and government agency in setting up a sustainable production group without claiming for any fee.

Key word: Sufficiency Economy Philosophy , Self Reliance, Rubber Planters Suratthni

2.1 Background of the Study

According to The National Economics and Social Development Board [1]. it had a great effect on the nation and people in both of Economic Real Sector and Financial Sector and caused a lot of businesses to be closed down because the goods couldn't be sold and the lack of financial liquidity of the financial institution. The number of jobless people increased more and more, and the increasing debt caused a severe effect on the society because the economic growth in the past wasn't based on a strong foundation, and without balance, equality, and sustainability caused the Bubble Economy. The bubble breaking caused people to be unable to rely on themselves and they had many problems. This crisis caused Thailand to adjust its orientation in developing the country in accordance with abilities and using appropriate technology to produce various goods based on existing skills. The important change of economic development had begun since the national economic and social development plan volume 8)1997-2001 (had the concept to emphasize People-centered as the main objective in development. The national economic and social development plan volume 9 (2002-2006) and volume 10 (2007-2011) had been managed continually and since the national economic and social development plan volume 8, the concept was "People-centered" and took "sufficiency economy philosophy" from the speech of His Majesty the King Bhumibol Adulyadej for the philosophy in country development and management. This was done by a moderate practice to make the country free from crisis, be secure in living and bring the balance, quality, and sustainability development under globalization and changing situations [2]. His Majesty the King Bhumipol Aduldej was kind and gave the bright idea for Thai people to get free from the distress every time the country surfaced from crisis. His Majesty gave the idea for Thai people to seek the way of life in the form of sufficiency when surfacing from economic crisis. According to His Majesty's speech of December 4th, 1997 about the development following a sufficiency economy the concept of "sufficiency" is the concept that His Majesty gave in the speech in 1974 to warn both government and people on many occasions. For example in 1974, His Majesty indicated that the development of other countries was, for Thailand, important that people live sufficiently and sustainable. "New theory" is one of the concepts of sufficiency economy development which His Majesty gave for the government, agriculturists and people to practice and to live sufficiently [3].To be effective in the speech of His Majesty the King Bhumipol Aduldej in sufficiency economy development is not easy and it had to make people in any levels understand. Besides the government service, the local leaders in each region were the people who support, propagate the knowledge and understanding about sufficiency economy practice as the new theory for the villagers in their responsible regions. This was in order that the people could practice and live sufficiently, have self-reliance and build the potential of the country in self-reliance for economic sustainability and to be steadfast in the world community. The sufficiency economy philosophy is the philosophy that indicates the way of life and the practice of people at every level from family, community up to state. The country development and management follows moderate practice especially economic development to step up the globalization. Sufficiency means modesty, reasonableness, including the necessity which must have the appropriate good to support any effects from the internal and external changes. It need to have general knowledge and carefulness to use in planning and the processes and to reinforce basic mildness of people in the country especially the government officers, theorists, and businessmen at all levels. They need to have a consciousness in virtue, honesty and to have appropriate knowledge, to live patiently, to be diligent, to be intelligent and to be careful in order to balance and be ready to support rapid and wide changes in objects, society, environment and culture. The agriculture part of Suratthani in 2014 has a total of 2, 229,758 Rais(11.58 %of the country) for planting rubber trees and the rubber product in 2014 totaled 504, 420metric tons which is 1%2.30 of all production [4]. The rubber production of rubber planters in Suratthani mostly produces dried rubbers; for example raw rubber sheets, rubber rolls the cup, rubber scraps and rubber pellets to sell to the local sellers which buys at home or goes to buy at the rubber garden of rubber planters directly. These sellers collect the products and sell to the processing factories and the processing factories will bring all products to process for rubber smoked sheets, block rubbers, latex and others to export as the raw materials in goods production for the industries in medium process and for the final process in the form of the goods selling in the markets such as tires, spares, medical products and everyday life appliances etc. As you can see the sale of rubber products to the middlemen has two levels; those are the local sellers and the processing factories which causes the rubber planters to get the incomplete income from selling products. If the rubber planters can increase values of the products by processing and selling to the producers of rubber processing directly, the price of the products will be higher and make the products more valuable but the fact is the rubber planters can't do that [5] .From the above mentioned situation, the researcher realizes the importance of adaptation of the rubber planters in taking sufficiency economy philosophy of self-reliance to apply for living and be able to resolve the problems. Therefore the researcher is interested in the study of "Applications of sufficiency economy philosophy of self-reliance of the rubber planters in

Suratthani" in order to bring the collected data as the way of improving the economy of rubber planters in the future.

2.2 Purpose

1. To study the understanding about sufficiency economy philosophy of rubber planters in Suratthani.

2 . To study application of sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani.

3 .To study the way of application of sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani.

3 METHODOLOGY

This study collected the data by the researcher and the local researchers using the prepared questionnaire to collect data about rubber planters in Suratthani and engage in the group conversation. The population for this study is 85,733 rubber planters in Suratthani [6,7]. The samples for this study are from 85,733 rubber planters in Suratthani who were selected due to the limitation of the group size of Yamane (1973)

3.1.1 Procedure

researchers using the prepared questionnaire to collect data about rubber planters in Suratthani and engage in the group conversation. This research has collected data from 2014-2015.

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4 RESULTS AND DISCUSSION

Analysis of the data results about personal factors of the people who answered 398questionnaires found that most of the rubber planters in Suratthani were male with an average of 59.80% , while for the ages between 40-31years the average was 30.15%, single people had an average of 82.66%, graduates in primary level had an average of 57.79%, a member in a family between 4-3persons had an average of 47.74%, those with an income between 50,80-001, 000baht had an average of 37.69% and those with strong health or are sick only sometimes had an average of 62.56%. Most rubber planters in Suratthani have knowledge about sufficiency economy philosophy at a high level with an average of 2.97and about applying sufficiency economy philosophy of self-reliance of rubber planters in Suratthani Province at a high level with an average of 3.90.The rubber planters in Suratthani applied the sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani, with sufficiency at a high level overall with an average of 3.94. When considering each item it was found that every item was at a high level such as 'you pay for all expenses sufficiently enough with the income' at an average of 4.18, 'subordinating you are not lavish in using all natural resources (water, oil) in agriculture' and 'in highest efficiency with the agricultural production and investment in each time which is suitable and corresponds with your ability' at an average of 4.05and 'you decrease agricultural production capital by not using chemical fertilizers and chemicals in controlling weeds and pests' at an average of 3.51. The group conversation found that rubber planters applied the sufficiency economy philosophy in agriculture by paying for all the home expenses economically, not overspending, using the balanced principle sufficiently with the existing income, not building an excessive debt, reducing the production capital by using organic fertilizer and pesticides which were produced from natural materials in order to reduce the capital of chemical fertilizers, using family labors and neighborhood, helping each other and using the natural resources and the manmade resources economically and worthily. Applying the sufficiency economy philosophy of self-reliance of rubber planters in Suratthani in reasonableness in the overall image was at a high level with an average of .3.94When considering each item, it was found that you invest in the production gradually, do not borrow excessively was at the highest level with an average of 4.25 and the next high level was 'you use the local resources or local raw materials for production more than outside resources and raw materials' at an average of 4.18 and 'you plan for the production such as integrated farming by growing other plants, feed the animals in your rubber garden' at an average of 3.43. The group conversation found that the rubber planters invest for the rubber gardens gradually, do not grow the rubber trees in a big area but only in their own land which is able to control the expenses, and choose the local raw materials for production such as young plants. The rubber planters grow the rubber trees following the academic principle of agricultural officers and other institutes which support the rubber planters to know the production factors though the rubber learning center. They process the rubber products together with using local material in order to reduce the expenses. The agriculturists who are expert in rubber plantation pass on knowledge and experiences to the rubber planters. The rubber planters in Suratthani apply the sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani in the good immunity in the overall image at a high level with an average of 3.94. When considering each item for example 'you save some money to use in time of need' is at a high level with an average of 4.21 followed by 'you preserve the abundance of natural resources such as not using chemicals, using biological fertilizer for good environment' with an average of 4.10and 'you have the readiness and prepare for the change which might be occurring, able to resolve the problem such as weather, products price etc.' with an average of 3.55. The application of sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani in knowledge in the overall image is at a high level with an average of 3.73. The application of sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani in virtue in the overall image is at the highest level with an average of 4.21. Considering each item found that the highest lever was 'you sell the product under the virtue and be honest for the customers for example selling in appropriate prices' with an average of 4.48 followed by 'you give an importance to the religion days which you pay respect, believe in religious principle of your respective religion' with an average of 4.33 and 'you are not involved with all vices such gambling , liquor , cigarettes , narcotics' is at a high level with an average of 3.88. The rubber planters efficiently apply the concept of sufficiency economy philosophy in agriculture by paying for all the expenses in the home economically, not overspending, using the balanced principle with the existing income sufficiently, not building an excessive debt, and reducing the production capital by using organic fertilizer and pesticides produced from natural material in order to reduce the capital of chemical fertilizers. They also use family and neighborhood labour, help each other and use natural resources and manmade resources economically and worthily and invest in the rubber gardens gradually, not growing the rubber trees in a big area but only in their own land which is able to control the expenses, and choosing the local raw materials for production such as young plants. The rubber planters grow the rubber trees following the academic principle of agricultural officers and other institutes which support the rubber planters in knowing the production factors though the rubber learning center and use household accounting to list the incomes and expenses and to save money to use in time of need such as illness. They also help to preserve the natural resources by not using unnecessary chemicals in production in order to build the good environment both for soil and air for supporting the change caused by nature and setting up the co-operative and services in order to build the strength for the rubber planters in the areas together with negotiating the rubber prices with the middlemen. At the same time the co-operative of the rubber planters in the Office of the Rubber Replanting Aid Fund (Sor Kor Yor) continually share their knowledge with the members in the co-operative such as the good quality rubber sheet production, rubber tapping, using the fertility for reducing the capital and taking care and developing the rubber markets etc. There is an application of using folk wisdom which passes on knowledge from the senior agriculturists who had lots of experiences to integrate with the academic knowledge which is taught for the academic excellence and including training, seminars and field trips and receiving occupation advice from agricultural officers and other institutes which support agriculture. The rubber planters virtuously sell the product and are honest for the customers by, for example, selling at appropriate prices, cooperating with the community and government offices in setting up the group in order to develop the stability in rubber production without any payment and also giving advice, helping to pass on the knowledge to the new agriculturists who begin growing rubber trees and earning a living honestly.

5 CONCLUSION AND RECOMMENDATIONS

From the research about the applications of sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani, the researcher concludes the following important issues: Most of the rubber planters in Suratthani have the knowledge about the sufficiency economy philosophy at a high level because the rubber planters receive the support from the District Agricultural Extension Office and other institutes in supporting the academic data about the occupation and also applications of sufficiency economy philosophy of self-reliance by getting the information from many ways. These include both from television and radio causing the agriculturists to conduct modern agriculture by the integration with the sustainable agriculture and taking the sufficiency economy philosophy to apply in rubber plantation causing the rubber planters in Suratthani to understand about the sufficiency economy philosophy. The rubber planters in Suratthani apply the sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani in the overall image in an average of 3.90. The application of sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani in sufficiency in the overall image is in high level indicates that the rubber planters take the concept of sufficiency economy philosophy to apply in agricultural plantation in sufficiency by paying for all the expenses in home economizing, not overspending, using the balanced principle with the exist income sufficiently, not build an excessive debt, reducing the production capital by using organic fertilizer and the pesticides which were produced from the natural material in order to reduce the capital of chemical fertilizers, using family and neighborhood labors, helping each other and using the natural resources and the manmade resources economically and worthily. The application of sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani in 'reasonableness in the overall image' is at a high level which indicates that the rubber planters invest for the rubber gardens gradually, do not grow the rubber trees in a big area but only in their own land which is able to control the expenses, and choose the local raw materials for production such as young plants. The rubber planters grow the rubber trees following the academic principle of agricultural officers and other institutes. The application of sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani in the good immunity in the overall image is at a high level indicating that they conduct household accounting to list the incomes and expenses and to save money to use in time of need such as illness, help to preserve the natural resources by not using the unnecessary chemicals in production in order to build the good environment both for soil and air for supporting the change caused by nature and the setting up the co-operative and services in order to build the strength for the rubber planters in the areas together with negotiating rubber prices with the middlemen. At the same time the co-operative of the rubber planters in the Office of the Rubber Replanting Aid Fund (Sor Kor Yor) continually gives the knowledge to the members in co-operative such as the good quality rubber sheet production, rubber tapping, using the fertility for reducing the capital while taking care and developing the rubber markets etc. The application of sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani in knowledge in the overall image is at a high level which indicates that the rubber planters apply the folk wisdom which is passed on as knowledge from the senior agriculturists who had lots of experiences to integrate with the academic knowledge which is taught for the academic excellence. This includes training, seminar and field trips and receiving the occupation advice from agricultural officers and other institutes which support agriculture, develop forms of production, choosing the technology for production, develop sustainable agriculture to support the global energy crisis, and support new forms of production that give high benefits. The rubber planters in Suratthani apply the sufficiency economy philosophy of self-reliance of the rubber planters in Suratthani in virtue in the overall image at the highest level which indicates that the rubber planters virtuously sell the products un and are honest for the customers; for example by selling at appropriate prices, cooperating with the community and government offices in setting up the group in order to develop the stability in rubber production without any payment and also giving advice, help and passing on the knowledge to the new agriculturists who begin growing rubber trees and earn a living honestly.

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An Analysis of Capability of Local Administrative Organization in Administration and Operation

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Abstract

This research intended to explore the capability in administration of Makham Tia Sub-district Administrative Organization (MTSAO) and the level of overall operation performed by this local administrative organization. Moreover the research aimed to define the model focusing on enhancing administrative capability. The population and samples of the research are divided into 2 groups consisting of a group of 7 administrative staff who were interviewed by the researcher and a group of 355 locals residing in the service areas who filled in the questionnaires. The primary administrative capability was explored in 4 aspects including staff, finance, resources, materials and management. The results of the research reveal that the locals were satisfied with the operation in overall major aspects, M = 3.47. The most satisfying operation was infrastructure development, M = 3.61 in most satisfying level. The second satisfying operation was social development, M = 3.55 in most satisfying level. The least satisfying operation was resource and environmental development, M = 3.18 in moderate satisfying level. To enhance the administrative capability and operation outcome, it is required to solve the problem of inadequate staff and budget by employing effective budget and staff planning, career encouraging and supporting to the locals, along with rising up the local's awareness on natural resource preservation.

Keywords: Capability, Local Administrative Organization, Administration and Operation

5.1 Background of the Study

Subdistrict (Tambon) Administrative Organization (SMO) is the smallest local administrative organization closest to Thai citizens. Subdistrict Administrative Organizations were founded under the Tambon Council and Tambon Administrative Authority Act BE 2537 (1994). Regarding to Section 40 of the Act, any Subdistrict Council either generating more than 150,000 baht of yearly revenue, excluded the annual subsidies from the government, for three years in a row, or its revenue meets the Average Revenue Standard of the Subdistrict Council mentioned in the Ministry of Interior's Announcements, shall be upgraded to SMO. It shall be founded following the Ministry of Interior's Announcements mentioned in the Government Gazette by identifying its name and area of responsibility in the Announcement for the SMO to be a Juristic Person and a Local Government Organization [1].

Thailand has forms of local administrative organizations depending on the conditions of each individual area, nevertheless, these organizations face the similar problems including the structure of the organization required to adjust all the time, too much authorities and responsibilities of the area that cannot be completely handled by some form of local administrative organizations, the limited staff and the existing staff are limited in quality, skills, expertise, and awareness. Besides, participation of the local citizens in activities conducted by the local administrative organizations, the standard of services, the conflicts between the executives of the organizations, and the problem regarding to the revenue, the most important problem, have been considered the major problems of local administrative organizations throughout the country for a long time [2].

The Constitution of the Kingdom of Thailand, BE 2540 (1997) focuses on decentralization of government by identifying it in one of five fundamental policies of the state. In Section 78, the

Government shall transfer functions, responsibilities, and other resources to locals in order to enable them to finalize local activities as well as to develop local economy, infrastructures and basic structure of information technology equally throughout the nation. Moreover, the province that meets the qualification is upgraded to the large local administrative organization working under the intentions of its local citizens.

According to section 282 to 290 in Chapter 9 of the Constitution of the Kingdom of Thailand B.E. 2540 regarding Local Administration Decentralization, the State shall, under the local autonomy principle and the needs of local people, provide autonomy to SMO in terms of freedom in governance policy determination, human resources management, finance and budgeting, and the form of local administrative organization shall be varies depending on basic background of each locality. The powers, duties and accountabilities shall be decentralized to local administrative organization and the state shall provide supervisions only for necessary situations under enforcement of the Thai law to allow increasing of decentralization in local administration.

Decentralization is one of governance management schemes and is the process of redistributing or dispersing functions, powers, people or things away from a central location or authority. The state shall authorize the SMO to have full autonomy in managing and providing public services without the state command but under the tutelle administration.

Decentralization consists of five main principles which are 1) separation of organizations to many autonomous juristic persons 2) election of local administrative councils 3) local administrators work under local self-government policy 4) hiring its own officers 5) having its own budget and revenues [1].

Therefore, the SMO must be well-prepared for increasing of responsibilities and accountabilities in governing and developing potentials in local administration for higher efficiency and benefits to local citizens. Moreover, problems in local administration should also be observed and collected for improvement, development and enhancement of the SMO. Good governance in the SMO can lead to betterment of well-being and better living of the people in the local community.

Makhamtia Subdistrict Administrative Organization (MSMO), Muang District, Suratthani Province, has been divided its administration areas into four villages namely Ban Thapet (partial), Ban Bangyai (partial), Ban Thason, and Ban Saitong. The number of population is 3,115 living in 854 families. The main occupations of the people in Makhamtia are agricultural farming, cattle farming, trading, hired workers, and civil service.

According to the conceptual framework of local administrative organization which focuses on working closely with people can generate administrative efficacy and betterment of working performance of the organization. Thus, this study aims to analyze management potentials of local administrative organization by analyzing factors of management which are man, money, material and management as well as evaluating annual performance outcomes of MSAO from viewpoints of its own officers and the people in the community.

The viewpoint obtained from personnel of the organization and the local citizens in Makhamtia community can be analyzed to indicate strengths, weaknesses, problems, and obstacles of the local administration. The research findings can probably be used as a guideline to set frameworks for enhancement of both administrative efficacy and annual performance development of MSAO.

5.2 Purpose

To explore the capability in administration of Makham Tia Sub-district Administrative Organization (MTSAO) and the level of overall operation performed by this local administrative organization. Moreover the research aimed to define the model focusing on enhancing administrative capability.

6 METHODOLOGY

6.1.1 Research Design

An Analysis of Administration and Operation Potentials of Subdistrict Administrative Organization: A Case Study of Makhamtia Subdistrict Administrative Organization, Muang District, Suratthani Province, is a survey research. The researcher employed two research tools created according to the related literatures, the structured interview used to collect qualitative data collecting and the questionnaires used to collect quantitative ones.

6.1.2 The Sample

The samples in this research is divided into 2 groups: The samples for interview (qualitative) includes 7 staff of MSAO and the samples for questionnaires (quantitative) is 355 local citizens in the service area of MSAO.

6.1.3 Research Instruments

The questions in the interviews and the questionnaires are based on the objectives of the research. The structure of the questions follows the conceptual framework of the research in order to produce accurate and appropriate list of questions which covers topics of the research

6.1.4 Data Gathering and Statistical Analysis

The data collecting in this research includes: the researcher employed the structured interview to collect qualitative data. All questions and answer along the interviews with every source person is recorded and the questionnaires were filled by the local citizens in the research field, before collected and returned to the researcher. The data from interviews was analyzed and synthesized in forms of descriptive essay and tables. The data collected by the questionnaires was analyzed by SPSS for Windows (Statistical Package for Social Sciences for Windows). In finding out the statistical correlation, the 95% (= 0.05) of reliability is used as a criteria for hypothesis acceptance or deny. The scores of the questionnaires were interpreted; Mean and Standard Deviation are compared with the criteria.

The statistics used in data analysis are frequency, percentage, mean, and standard deviation. The criteria for the interpretation of the mean scores is the 5 opinion scales of the citizens including:

Mean 1.00 – 1.80	=	Strongly Disagree
Mean 1.81 – 2.61	=	Slightly Disagree
Mean 2.62 – 3.42	=	Moderately Disagree
Mean 3.43 – 4.23	=	Agree
Mean 4.24 – 5.00	=	Strongly Agree

7 RESULTS AND DISCUSSION

7.1 Result 1 (Administration Potentials of MSAO)

3.1.1 General Information of MSAO

Makhamtia Subdistrict Administrative Organization (MSAO), Muang District, Suratthani Province is a medium sized subdistrict administrative organization 2 groups of officer including 13 board of administration and members of Council of Makhamtia Subdistrict Administrative Organization and 15 officers working in different departments.

3.1.2. The Key Features of MSAO

The organization is responsible for the developments of its service area under the strategies which intend to solve the problems and fulfill the needs of the local citizens, as well as, provides services for local citizens and related sectors in its service area.

3.1.3 Primary potentials in Administration of MSAO

The organizational administrative potentials of the MSAO can be divided into 4 aspects as the followings:

1) Personnel

- Recruitment: The officers of the organization are recruited by two ways, election votes and selective examination or employment conducted by the organization. Each officer is employed based on his/her qualification in order to perform the job right to his/ her profession.

- Support: MSAO intends to enhance their officers in terms of knowledge and abilities consecutively, as well as, foster its staff to be prompt for self-development and learning.

- Environment Conservation and Building Working Atmosphere: The organization holds a meeting between its executives and staff twice a month. The main agenda of the meeting is to follow up the problems and obstacles in each department, to work in the desired directions, and to share information and knowledge between the officers and the executives.

- Performance Evaluation: The performance evaluation of each officer is responsible by the head of the department, meanwhile, the president of MSAO is responsible to evaluate the deputy president; the votes from local citizens in the next election will the evaluation for the president. It is required to inform the result of the officer evaluation in the meeting.

- Administration: MSAO emphasizes results based administration to meet the needs of the locals and public benefits under the 6 principles of Good Governance consisting of the rule of law, morality, accountability, participation, responsibility, and cost effectiveness of economy.

2) Finance

- Revenue, Collecting, and Ways of Earning: The organization earns from three ways including 1. taxation collected by itself e.g. local development tax, property tax, and signboard tax, 2. taxation collected for other government sectors such as VAT, liquor tax, excise tax, gambling license, car tax and wheeled vehicle fees, fines, and specific business tax, 3. subsidies from the government as it is one of the government's subordinate organizations.

- Budget Allocation: The received budget is divided into three parts: salary/ wage, local development budget, which is the main budget, and subdistrict administrative organization development budget.

- Audit of Expenditure: The audit is conducted the council of subdistrict administrative organization, local citizens, regional related sectors, the district chief officer, the governor, or the representatives from the Office of the Auditor General of Thailand.

3) Resources or Materials

- Main Resources or Materials: At present, the number of the existing officers difficultly handles the increasing jobs in the service area of the subdistrict administrative organization. The budget, materials, equipments, and information technology are inadequate and need to be improved.

- Resource Management: The revenue of the organization is used to buy needed materials and durable articles. The subsidies are spent by the priority of the job at the best benefits of the local citizens.

- Resource Supports for the Best Working performance: the subdistrict administrative organization will be able to improve its working performance by sufficient supports of budget, qualified officers, materials, and technologies.

- Information and IT Access: in the subdistrict administrative organization, computer system is used by the officers to perform their duties and the provide services and information for local citizens, organizations, and sectors via its website, http://www.makhamtia.go.th. In addition, opinions, suggestions and complains can be posted on the public board in the web.

4) Management

- Overall Strategy Planning: The planning is conducted by the development committee based on the information from site surveys. The members of the committee are the representatives from officer of the chief administrator of the subdistrict administrative organization, division of public works, division of finance, and the members of the council of the subdistrict administrative organization.

- SWOT Analysis for Strategy Planning: The analysis is conducted to explore weaknesses, strengths, opportunities, and threats of the subdistrict administrative organization. The conclusion is used to improve the performance of the organization as well as to plan the next development strategies.

- Setting of Vision, Goals, and Working performance: The executives and the officers brainstormed to set visions, goals, and important plans of the subdistrict administrative organization by defining the responsibilities and giving authority to related officers for fast actions. To ensure that the development is going on the same direction, board of executives facilitates its officers by coordinating with central government sectors and local citizens.

- Clear and Transparent Setting of Working Performance: The operations of the subdistrict administrative organization is based on the needs of the local citizens. The citizens participate the development of their villages by being the members of the village community, presenting their opinions via the provided hotline, inspecting the performance of the organization, attending development activities hold by the organization, and requesting the development budget the work on the project for public benefits.

- Development Plans and Indicators: The most important plan is the triennium development plan (the present plan is 2553 – 2555 BE). The plan features 5 development strategies including 1. Infrastructure development strategy, 2. Economy development strategy, 3. Social development strategy, 4. Environment and resource development strategy, and 5. Good organization management strategy. The overall development is annually evaluated by the concrete indicators. The survey of satisfaction on the percentage basis is conducted by related sections.

Quality Follow up: The quality of every activity and project held in the existing year is compared to ones from the previous year. The survey of satisfaction and expectation is conducted by the reliable academic institutes and reports report the result to the organization for its operation development onwards.

7.2 Result 2 (Potentials in Working Performance of MSAO)

3.2.1 General Information of the Samples in the Service Area of MSAO

General information of 355 samples who are the local citizens in the service area of the subdistrict administrative organization: The samples are 60.6% female and 39.4% male, 32.7% ages between 31 – 40 years old, 28.2% ages 21-30 years old, 19.4% ages over 51 years old. The highest education levels are bachelor's degree or equivalent, 29.0% and diploma, 26.8%, respectively. The lowest education level is lower than secondary school, 1.7%. The majority of the samples earn their income by trading, 45.1% and agriculture, 30.4%, respectively. There is only 5.6% working the state enterprises or government organizations. Most of the samples averagely earn 10,001 - 15,000 baht per month, 31.0%, and more than 15,000 baht per month, 29.9%, meanwhile 17.7% of them earn less than 5,000 baht per month.

3.2.2 Opinions of the Local Citizens towards Potentials in Working performance Based on Local Development Strategic Plan. It was found that the level of local people's opinions towards overall working performance of MSAO, was at the high level ($\bar{x}$ =3.47). The level of local people's opinions on the aspect of development on community infrastructure was found at the highest level ($\bar{x}$ =3.61), then for the social development aspect was also found at the high level ($\bar{x}$=3.55), followed by well organizational management aspect which received a high level ($\bar{x}$ =3.47), meanwhile, the level of the people's opinions in the aspect of economic was at a moderate level ($\bar{x}$ =3.29), for the last aspect, the moderate level was found in the aspect of resources and environment ($\bar{x}$ =3.18).

7.3 Result 3 (Potentials Development Guideline for Enhancement of Administration and Working Performance of MSAO)

3.3.1 Administrative Potentials Development Guideline

The finding revealed that local administrators should determine working policy and clearly set performance-based strategic plans focusing on outcome efficiency. The human resources development programs should be provided for all types of personnel. The training programs should be included soft skills and knowledge development, as well as attitude and personality development. It should have proper criteria to follow up and supervise authorities and responsibilities of the officers who work for the local administrative organization. The organization should have budget allocation and resource planning for a good preparation for personnel development and provide enough quality of state-of-the-art working materials and equipment in good quality. The projects and development activities initiated by the local organization should be analyzed from requirements of the local people.

3.3.2 Potentials Development Guideline for Enhancement of Working Performance

It was found that the development strategic plan of MSAO should focus primarily on economic and resources and environment strategic plans as the findings showed that both aspects were received the lowest mean value but at moderate levels. Therefore, potential development guideline should be 1) economic strategic plan: the local administrative organization should promote and support its local people to find their own occupations and provide craftsmanship and working skills training programs for them. Moreover, establishment of business clusters such as a cluster of agricultural products processing, and promotion of agricultural products distribution by providing a central market place should be properly provided for the community people 2) resources and environment strategic plan: the local administrative organization should launch campaigns for raising awareness of the importance and value of natural resources and environment. Moreover, the information center should be established to provide knowledge about preservation, maintenance, and recovery of environment as well as provide good system of waste management in the Makhamtia community.

8 CONCLUSION AND RECOMMENDATIONS

8.1 Conclusion

4.1.1Potentials in Administration of MSAO

1) Administration Characteristics of MSAO: As the medium sized subdistrict administrative organization, the officers are divided into 2 groups, the board of executives and the members of the subdistrict administrative organization council. There are operative officers in different sections. The administration features the Concept of Governance Reform by Gulick and Urwick [3] point that administration process consisted of 7 aspects or called "POSDCORB Model", which are Planning, Organizing, Staffing, Directing, Coordinating, Reporting, and Budgeting.

2) The Key Features of MSAO: The vision "Strength community, Pleasant City, Noble and Educated People" indicates that the subdistrict administrative organization pay much attention on the concept self – sufficient community where the local citizens can work and earn stable income, live in safe and clean environment with standard utilities and infrastructures, be able to access quality education and be noble and be proud of the local identities . These identities well reflect the overall administration, the working environment, the relationship with other related sectors, and strategic challenges and working performance development of the subdistrict administrative organization as mentioned in the concept of Total Quality Management-TQM [4].

3) Primary Potentials in Administration of MSAO: The primary potentials of the organization can be divided into 4 aspects including (1) Personnel: recruitment, supports, working environment and atmosphere conservation, performance evaluation, and administration, (2) Finance: revenues, revenue collecting, revenue generating, budget allocation, and expenditure audit, (3) Resources and Materials: resources and materials used in operations, resource providing method, resource support to the best performance, operation to the access information and information technology, and (4) Management: overall strategy planning, SWOT Analysis for strategy planning, setting of vision, goals, and working performance, setting of clear and transparent working performance, development plans and indicators, and quality follow up. These primary potentials represent the ability and readiness of the organization in excellent administration. However, inadequate qualified officers and budget are its major limitations needed to improve.

4.1.2 Potentials in Working performance of Makhamtia Subdistrict Administrative Organization, Muang District, Suratthani Province

1) General Information of the Samples in the Service Area of MSAO: The majority of the local citizens are female. Most of them ages 31 – 40 years old, educated in bachelors' level or equivalent. 45.1% of citizens are merchants and 30.4% of them are officers in government sectors and state enterprises. The average monthly income is 10,001 - 15,000 baht. The information indicates that the local citizens are adults with education higher than compulsory education. Most of them make a living by trading symbolizing good economy. The topography of the subdistrict is also suitable for agriculture; therefore it is another popular career among the villagers. The average monthly income is in the medium level at 10,001 – 15,000 baht.

2) Opinions of the Local Citizens on Potentials towards Working Performance Based on Local Development Strategic Plan: The findings indicates that the local citizens strongly agree in the overall performance of the organization (μ=3.47). The social development aspect was also found at the high level (μ=3.55)**,** whereas, the last aspect, the moderate level was found in the aspect of resources and environment (μ=3.18). Consequently, it can be concluded that the local citizens satisfy with the overall performance of the organization. Participation, trust, and good attitude are the key factors.

4.1.3 Potentials Development Guideline for Enhancement of Administration and Working Performance of MSAO

The finding revealed that executives should determine working policy and clearly set performance-based strategic plans focusing on outcome efficiency. The goal of human resources development should be set. The training programs should be focused as well as the analysis of the budget for the best resource allocation and the local needs. According to the opinions of the local citizens on the working performance of the organization in the aspects of economy and resource and environment, it is suggested that 1. The organization should career support to the locals as it is the key factor of better economy and local development by providing them educational programs and career trainings. Besides, promotion of agricultural products distribution by providing a central market place should be properly provided. 2. The organization should launch campaigns for raising awareness of the importance and value of natural resources and environment and provide good system of waste management.

***8.2* Recommendation**

For the better research in the administration of the sub district administrative organization, it is suggested to: study the needs of the locals in administration and operation, study the authority and responsibility of the executives, study the working performance of the organization by employing theories and concepts of assessment and evaluation. Moreover, study the key factors affecting the administration potentials and working performance.

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A Comparison of Ethical Theories in Budget Slack for Thai Business Managers

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Abstract

The purposes of this paper are to provide an analysis using two ethical theories namely, the taxonomy of ethical ideologies and Piaget's theory, to explain budget slack of business managers. In this setting, the question employed together with ethical theories, to find which one is suitable for an explanation of budget slack of business in Thailand. The data are 194 business managers from rubber and construction businesses in Surat Thani Province in the Southern part of Thailand. The Pearson's correlation coefficient is used to analyze the data. The result shows that only Piaget's theory is suitable to explain the budget slack of business managers in Thailand.

Keywords: Ethical Theories, Budget Slack, Business Managers

1. BACKGROUND OF THE STUDY

Budgetary slack has been very important topic in business firms. Slack has provided advantages and disadvantages. Bourgeois [1] found that budget slack induced innovation, reduced performance shocks, solved goal conflict of firms, and increased employee retention. On the other hand, slack may fosters inefficiency of profit centers by detracting manager interest from the value of the firm [2].

This paper focuses on which ethical theory is suitable for an explanation of budget slack of business in Thailand. The purpose is to examine which theory between the taxonomy of ethical ideologies [3] and Piaget's theory [4] is suitable to explain budget slack of business managers, especially in the Southern part of Thailand. While, Campbell, Goold & Alexander [5] tested for a disadvantage to detect slack of the business unit in diversified firms. This paper tests for an explanation in two industries, namely, rubber and construction businesses, respectively.

In Brief, the results show that only Piaget's theory is suitable to explain the budget slack of business managers in the Southern part of Thailand, especially in rubber business. This paper contributes to the accounting literature in the perspective of the ethical theory using to explain the budget slack of business managers. Furthermore, the Piaget's theory consists of two attributes: internal ethic, and external ethic. The result illustrates that there is the relationship between external ethic and budgetary slack in the opposite direction.

The remainder of the paper is structured as follows. Section 2 discusses the literature review and the formulation of the hypotheses of interest. Section 3 presents the sample, the data, and the measures. Section 4 performs the data analyses and discusses the findings. Conclusion and directions for future research are provided in Section 5.

Literature and Hypotheses development

Forsyth (1980) stated that individual variations should be considered when moral judgments are examined. Schlenker and Forsyth [6] described individual differences in moral thought by taking into account two basic dimensions, relativism and idealism, respectively. The relativism has been described as the individual favors of relative more than moral rules. Conversely, the idealism has assumed that the correct action always be obtained. However, both the relativism and the idealism have had its arrays, high or low. Therefore, when these two dimensions are dichotomized and crossed, they yield the table of 2 x 2 individual differenced cells.

Forsyth [3] identified each individual differenced cell as follow. The first cell named situationists has been the people who has basic dimension of high idealism and high relativism characteristics. The situationist characteristics have been "rejects moral rules; advocates individualistic analysis of each act in each situation; relativistic". The second cell named subjectivists has been the people who have basic dimension of low idealism and high relativism characteristics. The subjectivist characteristics have been "appraisals based on personal value and perspective rather than universal moral principles; relativistic". The third cell named exceptionists has been the people who have basic dimension of low idealism and low relativism characteristics. The exceptionist characteristics have been "moral absolute guide judgments but pragmatically open to exceptions to these standards; utilitarian". The forth cell named absolutists has been the people who have basic dimension of high idealism and low relativism characteristics. The absolutist characteristics have been "assumed the best possible outcome can always be achieved by following universal moral rules"

In Piaget's theory, moral thought has two stages: internal ethic (heteronomous morality), and external ethic (autonomous morality). The heteronomous morality has associated with moral realism and absolutism: Moral knowledge and understanding are objective and absolute. Laws, rules, punishment, right and wrong etc. emanate from external sources (God, adults) and obedience is good in itself. While, the automomous morality has associated with moral relativism: Morality is not a matter of obeying external authorities; rather, moral rules grow out of human relationships and we must respect people's differing points of view.

Srithapthim, Churintr & Kongrungchok [7] found that there was no relationship between ethical characteristics and budget slack of managers by using Forsyth theory. While, Sujunsi, Churintr & Kongrungchok [8] found that the comparison of personal attributes and budget slack were not different. They found that there are the relationship between external ethic and budgetary slack in the opposite direction which implied that the more the executives had external ethic, the less the budgetary slack would set.

Van der Stede [9] found that corporate diversification was positively associated with budget slack by building on organizational theories. De Baerdemaeker and Bruggeman [10] found that participation in strategic planning decreased budget slack through the mediating effect of affective organizational commitment, while budget participation indirectly decreased budget slack through the mediating effect of autonomous budget motivation. Based upon these findings, we expect that in the rubber business, which manages more autonomous motivation than construction business, we should find the relationship between ethic and budget slack. Hypothesis H1 tests for this relationship.
H1. There are relationship between ethic and budget slack in rubber business

Hobson, Mellon and Stevens [11] found that "participants who scored high in traditional values and empathy on a pre-experiment personality questionnaire were more likely to judge significant budgetary slack to be unethical." It implies that personal values play a role in determining how managers respond to that moral frame. Hypothesis H2 tests for this relationship. H2. The Piaget's theory should be used to explain between ethic and budget slack

2. METHODOLOGY

The data was collected totally 194 samples including of 97 samples of rubber business executives and 97 managers in construction business, in Surat Thani Province, Southern part of Thailand. The research instruments used to collect data were percentage, mean, standard deviation and Pearson's correlation coefficient. Two set of questionnaires were used. The first one used the guideline of the Ethics Position Questionaire developed by Forsyth (1980). The second one used the guideline of the Ethic Position Questionaire in Thai version, developed by Saiyos and Saiyos [12], which using Piaget's theory. Both set of questionnaires used Van der Stede [9] for budget slack measurement. Three experts were requested for construct validity. Cronbach alpha for idealism, relativism, internal ethic, external ethic, and budget slack has been 0.72, 0.71, 0.77, 0.74, and 0.78, respectively, which are acceptable for scales with relatively few items [13].

3. Results and discussion

3.1 Descriptive statistic

The personal attribute of managers in construction business mostly were female (51.50%), married (58.76%), education background in bachelor degree (63.92%), average age was 40.76 years, average monthly revenue was 19,845 Baht, and average working experience was 12.13 years. On the other hand, the personal attribute of rubber business mostly were male (51.55%), age between 26-35 years old (47.40%), and average working experience was more than 6 years (69.10%).

3.2 Comparison of Ethical Theories Using for Budget Slack Explanation

Table 1. Relationship between Forsyth (1980) attributes and budget slack.

Relationship between Forsyth (1980) attributes and budget slack	**Relativism**	**Idealism**	**Budget slack**
Relativism	1	0.14	0.02
Idealism		1	0.04
Budget slack			1

The result from table 1, using Pearson's correlation coefficient, showed that there was no relationship between Forsyth (1980), either relativism attribute or idealism attribute, and budget slack of managers in the construction business.

Table 2. Relationship between the Peaget's theory and budget slack.

Relationship between Piaget's theory and budget slack	Internal Ethic	External Ethic	Budget slack
External Ethic	1	-1.83	-0.26[a]
Internal Ethic		1	0.04
Budget slack			1

[a]significant at 0.05 confidence level.

The result from table 2, using Pearson's correlation coefficient, showed that there was the relationship between external ethic of Piaget's theory and budget slack of managers in the rubber business. In addition, its relationship was at low level in the opposite direction (-0.26) significant at 0.05. However, there was no relationship between internal ethic and budget slack of managers in the construction business.

3.3 Discussion

This paper has tried to develop a framework showing which theory can explain managers' budget slack behavior. Two ethical theories, namely, the taxonomy of ethical ideologies [3] and Piaget's theory are central to this framework.

The contribution of this framework is twofold. Firstly, it shows that Piaget's theory is suitable to use to explain the budget slack behavior of business managers. Secondly, In particular, only external ethic of Piaget's theory can explain the relationship between ethic and budget slack. Although our framework contributes to better understand which theory can explain ethical behaviors in budget slack, additional work remains to be done, which opens new perspectives for research.

Firstly, the model needs to be tested in the same industry, to reduce industry biased. Although some of the relationships have already been empirically examined, some others have never been investigated. Measurement instruments need to be adapted to service and merchandising industries. Furthermore, the study should be examined in other ASEAN countries. Adnan and Sulaiman [14] studied the determinants of propensity for slack creation from organizational, cultural and religious perspectives. They did not find evidence to support that national culture and religion influence a manager's propensity to create slack.. However, Thai culture is different from Malaysian culture. Piaget's theory can explain budget slack in Thailand because of the culture different, isn't it? Finally, researchers in ethics and in organizational concerns should take an interest in the small and medium enterprises. This kind of enterprises is very important in this ASEAN environment era.

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THE KNOWLEDGE AND UNDERSTANDING ABOUT MORALS AND ETHICS FOR BROADCASTING BY NEW GENERATION BROADCASTERS IN SURATTHANI PROVINCE

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Abstract

This research aims to evaluate the knowledge and understanding about morals and ethics for broadcasting, and the satisfaction and utilization of Ethical Guidelines and Self-regulation for Broadcasting. The data was collected from 278 samples. This research is quantitative quasi-experimental research applied using a pre-test- post-test group design. The instruments used in this research were Ethical Guidelines and Self-regulation for Broadcasting and a 40 item test with reliability (KR-20) of 0.90. The analysis of data used Mean and Standard Deviation and for the inferential statistics used the dependent t-test.

The results of this research illustrate that the new generation broadcasters' understanding about morals and ethics for broadcasting after using the Ethical Guidelines and Self-regulation for Broadcasting were higher at the 0.05 significance level than before using the guidelines.

Keywords: Knowledge and Understanding, Morals and Ethics for Broadcasting,
New Generation Broadcasters

a. Background of the Study

The Office of the National Broadcasting and Telecommunications Commission (NBTC) has developed "Ethical Guidelines and Self-regulations for broadcasting" The Office of the National Broadcasting and Telecommunications Commission [1], to guide communications professionals to follow the standards and professional ethics and supervision of self-regulation within organisations. This includes co-regulation between organisations and entrepreneurs and supporting budgets for the Promoting Morals and Ethics for Broadcasting Project under the name of "New Generation Broadcasters" in 2014 for the Suratthani Rajabhat University. The main objective is to provide students in communication arts and related fields of professional journalism, with knowledge of ethics and ethics in the practice. The NBTC specifies the contents of "Ethical Guidelines and Self-regulations for Broadcasting" regarding knowledge of dissemination activities, the understanding of ethics, and supervision of each other's broadcasting and telecommunications businesses.

For the reasons given above, this research is therefore aimed at studying how the students who participated in the "New Generation of Broadcasters" training project have gained knowledge and understanding about morals and ethics in broadcasting and telecommunication businesses. This will enable the application of the information acquired as a guide to adjust the teaching process quality even more in order to prepare graduates to have a sense of responsibility in morals and ethics to become effective members of the journalism profession.

b. Purpose

To assess knowledge, understanding of morals and ethics in the practice of the Broadcasting by the participants participating in the training of promoting morals and ethics project for the new generation

[2] METHODOLOGY

This is a quantitative research study in the form of a quasi-experimental research, implementation of a research plan of a one group pretest - posttest design by using the handbook and tests to collect data. The content validity of the test was inspected by experts. The results of Index of Consistency (IOC) were between 1.00-0.67. After that 40students were asked to do the test in order to inspect the quality of the test. The results found that 10items must be cut out of the test to reduce it to 40 items with the reliability (KR- = (20 .0.90

There are two parts to the data analysis in this quantitative research:

The first part is about descriptive statistics: percentage, frequencies, standard deviation, and mean to describe the demographics of the participants.

The second part is to test the hypotheses of scores before and after the training using a t-test; to test the difference between the scores of pre-test and post-test for training using a one-way analysis of variance (One way ANOVA) and Pairwise comparison of test difference between the results of pre and post scores of training by using Scheffe's method. The data was collected from 278 students during years 1-4 in Communications Arts, Management Sciences Faculty, Suratthani Rajabhat University and who participated in the Project (on 1st and 8th November 2014) between October 2014 and January 2015.

[3] RESULTS AND DISCUSSION

.1The pretest - posttest and questionnaire respondents were278 people, 55 male and 223 female; 66 people were in their first year, 71 people were in their second year, 93 people were in their third year and 48 people were in their fourth year as can be seen in Table 1.

Table 1 Number and percent of samples divided by demographic characteristics

n = (278)

Demographic Characteristics	Number	Percent
Gender		
Male	55	19.80
Female	223	80.20
Year		
Year 1	66	23.74
Year 2	71	25.54
Year 3	93	33.45
Year 4	48	17.27

2. As shown in Tables 2, the results of the analysis of variance of pre-test for the new generation of students in the project who are in years 4-1indicate that there are at least two years of students who at the 0.05 significance level have different average pre-test scores and the results from Pairwise comparison by using Scheffe's method show the fourth year students have significantly lower average

scores at the 0.05 level before participating in the training project than students in other years. Students who are in years 1, 2, and 3 have no difference in average scores before the training as shown in Table 3.

Table 2 The results of the analysis of variance of pre-test for a new generation of students in the project

Variance	df	SS	MS	F
Between group	3	1147.461	382.487	*7.452
Within group	274	14062.928	51.325	
Total	277	15210.388		

* p<0.05

Table 3 The results of Pairwise comparisons to test the differences between averages scores before the training of students in different years by using Scheffe's method

Year		Year1	Year2	Year3	Year4
	$\overline{X}$	22.42	23.24	22.61	17.44
Year1	22.42				
Year2	23.24	0.82			
Year3	22.61	0.19	0.63		
Year4	17.44	*4.99	*5.80	*5.18	

*p < 0.05

3. The results of the analysis of variance of post-test for the new generation of students in the project who are in years 4-1have no difference in average scores at the 0.05 significance level as shown in Table 4.

Table 4 The results of the analysis of variance of post-test for the new generation of students in the project

Variance	df	SS	MS	F
Between group	3	280.514	93.505	2.629
Within group	274	9746.914	36.573	
Total	277	10027.428		

* p<0.05

4. Comparing the scores before and after the training found that the average scores after the training were significantly greater than the scores before the training at the 0.05 level. It shows that the participants who participated in the project have gained knowledge and understanding about morals and ethics in broadcasting and telecommunications. As shown in Table 5 this supports the hypothesis: the

participants' knowledge and understanding of morals and ethics in broadcasting and communication businesses after the training is higher than before the training.

Table 5 The results of comparison scores before and after the training project

n = (278)

Score	$\overline{X}$	S.D.	df	t
Pre training Post training	21.83 27.59	7.41 6.01	277	17.50*

*p < 0.05

5. Comparing the scores before and after the training found that the average scores of the fourth year students before the training were lower than other years whereas all other years had no difference in averages scores. The scores after the training of all years are not different, and the results of students in all years after the training are higher than the scores before the training. This shows that the participants who participated in the project have gained knowledge and understanding about morals and ethics in broadcasting and telecommunications which supports with the hypothesis. Details are shown in Table 6.

Table 6 The results of the comparison of scores before and after the training project divided into studying years

n = (278)

Year	Pre-Post Test	Number	$\overline{X}$	S.D.	t
.1Year1	Pre Test Post Test	66	22.42 26.47	6.03 5.24	8.00*
.2Year2	Pre Test Post Test	71	23.24 28.73	8.14 6.10	8.77*
.3Year 3	Pre Test Post Test	93	22.61 28.15	6.61 5.10	11.04*
.4Year4	Pre Test Post Test	48	17.44 26.33	8.05 6.76	8.54*
Overall	Pre Test Post Test	278	21.83 27.60	7.41 6.02	17.50*

*p<0.05

[4] CONCLUSION AND RECOMMENDATIONS

a. Conclusion

The students who participated in the training project have gained knowledge and understanding about ethics in practice in the field of broadcasting and television businesses after the training which supports the hypothesis. The students in the first and fourth have lower test scores both before and after training than the students who are in second and third years to such an extent that the first year students who are new have little knowledge of the course. Therefore, in the teaching process teachers should add content or activities related to promoting morals and ethics and governance in the broadcasting and telecommunication businesses more consistently. Students will have abilities in analysing which lead to knowledge and understanding about the role of the mass media. Students have guidelines in doing their duty and taking responsibility for their own concrete professional and social norms which reflects the quality of being a good broadcaster. This meets the Bachelor of Communication Arts, Suratthani Rajabhat University (2013) statement that producing personnel of quality into the labor market is the obligation of the Communication Arts Program [2].

For The fourth year students who have completed the course have the lowest scores after the training. In this case the Communication Arts department should organise more of the training or activities to prepare students to enter the labor market more effectively. This will also contribute to the awareness of the moral and ethical guidelines of the broadcasting and telecommunications profession.

The results are consistent with the results of Surat Boonnak's studies on the achievement and learning of bachelor students in Communication Arts in the third year at Rajabhat Suan Dusit Institute. The group that learned through video media had greater knowledge about radio and television administration than the group that learned normally in class [3] and this is in accordance with the study of Nattakit Sintuyee which used a Pretest- Posttest Control Group Design. The results found that students who learned through video CD to train to be radio broadcasters for Internet radios of the Ramkhamhaeng University had a higher achievement than students using traditional training [4].

This research used the "Ethical Guidelines and Self-regulations for broadcasting" which was developed by the Office of the National Broadcasting and Telecommunications Commission (NBTC) as a tool or media for conducting research about regulations. The guidelines for using as them as a guide in the practice of Communication media about moral and ethics and self-regulation in Broadcasting and Telecommunications has compiled the content hierarchy, is presented concisely, and is easy to study by themselves (see more in the appendix).

This consists of about 10 things that should be done and not done in the news, soaps, and advertising. There is a case study of published lists of infringements, dignity of the vulnerable, piracy list, advertising, ignorant items, propaganda, and nonsense. Items that have created a rift, hate, and imitating the violent behavior of children from the repertoire which raises awareness, understanding the concrete and can also be adapted to the performance, are factors that were scored by the test after training and learning from the handbook.

b. **Recommendation**

1. Communication Arts, Suratthani Rajabhat University should introduce the handbook into the curriculum for students to gain consistent knowledge and understanding in morals and ethics.

2. Communication Arts, Suratthani Rajabhat University should arrange activities and processes in learning and teaching to prepare students to enter the Communication Arts effectively.

3. The NBTC should support the implementation of the educational institutions in efficiently promoting morals and ethics for a new generation.

4. The NBTC should research the promotion of morals, ethics, and self-regulation in broadcasting and telecommunication businesses in other groups to compare knowledge, understanding about morals and ethics learned from the guideline handbook in broadcasting and television practice.

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POLICIES AND REFORMS

PROFESSIONAL IDENTITY OF FACULTY IN AN EFL RESEARCH CONTEXT

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Abstract

English plays a crucial role in Thai higher education. Thai teaching English as a Foreign Language (EFL) lecturers are required to improve their teaching through research. This study was conducted in Thai higher education institution where research is a regarded as a core mission and a part of the role of academic staff. This study research investigated a group of Thai EFL lecturers' research involvement that affects their professional identity. The findings revealed that Thai EFL lecturers gained more competence of research skills and their identity has changed to consider research as a tool to increase and advance their knowledge and teaching profession. This research provides implications for both lecturers and their institution to produce and promote more research, especially at the international level.

Keywords: professional identity, research involvement, English as Foreign Language (EFL), higher education

8.3 Background of the Study

Teachers at all levels are expected to be knowledgeable and skilled practitioners [1]. Inevitably, they are responsible for improving their teaching practice and promoting students' outcomes. Teachers have to acquire and bring relevant knowledge and skills into action [2]. The nature of teaching is related to teachers' sense of professional self or identity and the identity of teachers can develop over time [3].

In teacher development, professional identity plays a huge role as it is related to the way teachers teach, think, and develop towards educational change. The term 'identity' is defined differently but many scholars describe it as complex, ongoing, and a dynamic process of being a teacher which influenced by external and internal factors such as personal beliefs, practical knowledge, or educational theories of teaching [4, 5]. Furthermore, teachers' sense of identity is developed and influenced by classroom experiences, their relationship with colleagues, educational reforms, or other external factors including situational pressures, wages and working conditions [5, 6]. Therefore, it is significant to study the identity of teachers as it seems to be the core process of the changes in teacher education.

8.4 Purpose

This study aims to identify the identity of EFL teaching staff in higher education. In order to gain deeper understanding into the study, two subquestions were generated to assist the main research question, "What is the identity of EFL teaching staff?" These sub-questions are:

1) "What is the teaching identity of EFL teaching staff?"

2) "What is the research identity of EFL teaching staff?"

9 METHODOLOGY

This study employed qualitative approach which was seen the appropriate approach to provide in-depth and understanding of professional identity of EFL teachers in Thai higher education. The concept that the qualitative researcher is the main instrument to collect data from the inside is matched to the interpretivist/ constructivist paradigm [7, 8]. By comparison with quantitative research, qualitative research is not tied to a specific paradigm even though it was shaped by a positivist/ postpositivist paradigm. By considering the characteristics of qualitative research and paradigms, it may be said that qualitative research is more likely to rely on an interpretivist/ constructivist paradigm rather than a positivist/ postpositivist paradigm. In addition, qualitative methods such as interviews are seen to be predominant methods in this paradigm [9].

9.1.1 Research Design

Qualitative case study was chosen as the most suitable design to answer the research question. In addition, case study research, whether or not it is conducted in a naturalistic setting is used to gain in-depth understanding by focusing on process and/ or discovery of a particular case or cases being studied, especially in its real-life context.

Within the case study approach, the researcher gathered data to provide a deep understanding of human phenomena while other designs, particularly quantitative designs may be limited to describing the phenomenon [10, 11]. It allows researchers to gain an in-depth understanding of the case including its complexity and its context particularly within natural settings. In designing this study, reliability and validity are also taken into account as validity and reliability can be considered as essential factors illustrating research quality.

9.1.2 The Sample

In order to obtain a deep understanding of the EFL lecturers' identity, 6 EFL lecturers were selected and invited to participate in the study. This selection was based on Stake's recommendation [12] by using purposive sampling. The researcher, therefore, carefully considered the selection process and select participants that were seen to aid the inquiry.

The researcher set the criteria for all participating staff in this investigation. The criteria indicated that all participants had master's degree in English, worked in the higher education institution in Thailand, and had experience in conducting research either as the project leader or team member. This criteria ensured that the researcher gained the information from the real context.

9.1.3 Research Instruments

In this study, the researcher employed an unstructured interview to collect data from 6 EFL lecturers in Thai tertiary level. Document analysis was also employed to assist the context and broaden understanding of EFL professional identity. Unstructured interview and document analysis were seen to be predominant methods in this study [11, 12]. To elaborate, unstructured interview was employed to elicit people's social realities. By this it meant that unstructured interview allows the researcher to obtain in-depth data which is not seen to limit the field of inquiry while document analysis was used to supplement and broaden understanding of the contexts.

9.1.4 Data Gathering and Statistical Analysis

In a qualitative study, researchers gather data systematically. First, the researcher gathered data by interviewing the 6 participants. After, the interviews were transcribed, the researcher employed document analysis to assist the interviews and broaden understanding into the contexts. The qualitative data from unstructured interviews from 6 participants and document analysis were analysed for significant themes according to Miles and Huberman [8].

10 RESULTS AND DISCUSSION

Being a profession, lecturers are expected to be flexible and be able to develop themselves within a changing context. This feature involves more explicit negotiation of roles and responsibilities. Hoyle and John [13] also indicate that professionalism of teachers is associated with teachers' knowledge, autonomy, and responsibility. Teachers must take responsibility for improving their professional. Data from the interviews and document analysis indicated that EFL teaching staff defined their identity into two aspects: teaching identity and research identity.

10.1 Teaching Identity

Teaching identity is a complex concept and is based on the core beliefs teachers have [14]. Identity is crafted and developed within a community in which people share the same area of interest. Mayer [15] argues that teaching identity is considered as a personal thing which teachers develop through their life experience. The personal lives of teachers are regarded as a key factor in their sense of identity including their job satisfaction, and their capacity to maintain their teaching effectiveness [16].

In the English language teaching context, Johnston [17] illustrates three aspects linked to teacher identity:

- the teacher-student relationship: teachers become involved in the lives of students and then form the identity of teachers
- values and professionalism: teachers establish their professions by acquiring knowledge and services (rewards, social recognition, or teaching status)
- religious beliefs and value in education: this type of belief is seen as a significant part of identity. Religious beliefs affect influence their work as a teacher and affect the way they value their teaching.

Furthermore, Ornstein [18] suggests five categories which increase the status of professionalism of the teachers as follows:

- Professional practice commissions: teachers set professional standards for the preparation of teachers including the maintenance of competence.
- Teacher centres: teachers are involved in various sorts of professional training and development including conducting their own research.
- Mediated entry: teachers are trained to teach under the supervision of teaching professionals.
- Merit pay: teachers gain benefits from merit pay for increased salaries and prestige.
- New teacher partnerships: teachers seek business partnerships to serve the needs of globalisation.

It can be said that both personal experience and professional experience affect identity of teachers. As there is a growing trend which considers teachers as producers of knowledge, teachers are encouraged to conduct research. By becoming a teacher researcher, the teacher's identity has changed. By this it means that, engaging in the process of research can lead to shifts in the professional identity of teachers [19].

10.2 Research Identity

Teacher identity is associated with professional development [14]. As there is the need for teachers to engage in research to improve their teaching practice and promote students' outcomes, teachers, therefore, are encouraged to conduct research as a form of professional development.

When teachers engage in research, changes in their own identity occur. Smith [20] identifies that teachers' identities or their professional identities develop over time when teachers involve research into their practice. Zeichner [21] interviewed teachers who conduct research and found that these teachers developed more confidence and were more proactive in their teaching ability. In Zeichner's study, he summarises three aspects of teachers' identity when engaging in research.

- Teachers focus on their teaching in a more analytic and in-depth way. They are more concerned about the impact of their teaching
- Teachers feel more confidence in becoming part of a teacher research group. Their conversations with colleagues are of quality focusing on teaching topics.
- Teachers expect to be treated with respect and trust. They are more ambitious about their capabilities.

The identity of teachers can change over time while their career experiences develop their professional identity. Kelchtermans [22] concludes that teachers' interaction with their environment constructs teachers' professional self. In other words, professional identity of teachers develops within school environment. He identifies five dimensions of professional identity: a) self-image or self-descriptive, b) self-esteem, c) job motivation, d) task perception, and e) future perspective. Each dimension has an impact on teachers' past, present, and future career development.

a) Self-image or self-descriptive: this self-image reveals how teachers describe themselves as a teacher including their professional behaviour.

b) Self-esteem: self-esteem relates to self-image. It is the evaluation of teacher's self. At the same time, it refers to the result of balancing self-image and teacher's professional norms.

c) Job motivation: this identity aspect comprises motives for choosing, staying in, or leaving the teacher job.

d) Task perception: this factor illustrates the way teachers define their work and how they do things in the classroom.

e) Future perspective: this factor includes teachers' expectations and attitudes for future work development.

Conducting research is seen as a meaningful professional development activity. Stoll [23] found that teachers who undertake research were aware of their teaching practice. Their identity had changed as research offers the potential for individual teacher development. Stoll further indicates that this professional development encourages teachers to be classroom researchers. Teaching can be considered a profession and teachers are required to engage in professional activities by conducting research to improve teaching and learning.

11 CONCLUSION AND RECOMMENDATIONS

11.1 Conclusion

As teaching is a complex and intellectual activity, teachers need to acquire new and relevant knowledge into their classroom [24]. It is necessary that teachers are responsible for their professional duties. Carr, in addition, mentions that "professional are in our sense" (p. 41). Therefore, teachers choose to engage in professional development activities such as conducting research based on their independent professionalism or sense of professional. Teachers are encouraged to make change and many professional development programmes has been promoted in many countries. In the English language teaching context, teachers, especially EFL teachers are required to engage in professional development programmes such as teacher research.

However, the way teachers develop their professional knowledge and skills are different depending on their beliefs and their professional identity. It is important to pay attention to professional lives of EFL teachers. There is a growing demand for EFL teachers engaging in professional development activities, particularly conducting teacher research. English teachers, especially non-native English speakers, are required to maintain and increase their professionalism and expertise.
It can imply that improving teacher's own profession by conducting research could improve the status of the teacher. Teachers' professional knowledge is seen as a significant factor for advancing teaching status [25].

11.2 Recommendation

In this study, independent professionalism is focused as it is connected to teachers' beliefs, values, and practices. In terms of independent professionalism, teachers must maintain and promote themselves to be regarded as professions. According to Carr [26], the criteria of professionalism include several factors. He indicated that teaching staff should:

- provide public service,
- involve a theoretically and practically grounded expertise,
- have a distinct ethical dimension which calls for expression in a code of practice,
- require organisation and regulation for purposes of recruitment and discipline, and
- require a high degree of individual autonomy (independence of judgement for effective practice

It can be said that conducting teacher research could promote teachers' professional development. Also, teachers' personal identity and professional identity including their beliefs influence the way teachers promote themselves as teachers and as teacher researchers. Conducting teacher research could make positive changes as well as increase professional status of teachers [21]. As English language teaching is seen as a specialised career, English teachers are expected to have a high level of knowledge and be capable of conducting research.

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TEACHING AND LEARNING

PRACTICES AND EXPERIENCE

THE ACHIEVEMENT OF STUDENTS' LEARNING ON AUDITING COURSE

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Abstract

The primary objective of this research was to investigate why accounting students in Suratthani Rajabhat University failed to learn on auditing course. Questionnaires (102 respondents) and semi-structured interviews (9 respondents) were used for collecting data from undergraduate accounting students. Statistical techniques were employed to analyze the questionnaires while content analysis was used for analyzing interview data by using a phenomenological research approach. The results revealed a lack of students' competencies especially the knowledge of financial reporting standard and auditing, skills and experiences as well as audit techniques, test of control, audit working papers and audit reports have been importantly caused for the ineffective student's learning on auditing course. Moreover, accounting students' competencies, practical training on auditing cases, pedagogical methods, IT learning equipments, and classroom environments have positively had direct relationships and patently influenced the achievement of student's learning on auditing course at the significance level of 0.01. Many problems must be solved by related parties for more effective schooling in the future.

Keywords: Achievement, Students' learning, Auditing Course.

12 INTRODUCTION

There have been a subject known as "Auditing and Assurance Services", this subject has always been a crucial required subject embedded in Bachelor degree in accounting program for studying in all universities around the world. The auditing and assurance services has also been a crucial foundation for accounting students as the basic knowledge, skills and experiences relating to auditing as well as important to professionally work on auditing career. Hence, this subject has unavoidably been needed to learn in their classroom as well as the crucial starting point of changing to an independent auditor, eventually [1,2,3]. However, there have variously been many barriers between students and instructors with the learning process for this course. While those instructors have much attempted to transfer their knowledge and experiences to their students through using a lot of pedagogical methods [4,5,6], each chapter of the auditing and assurance services course has often been difficult for explanation at classroom [7,8,9]. Many scholars, who taught on auditing course, revealed that the learning failures on teaching the auditing and assurance services course were occurred from a lack of students' auditing competency (skills, knowledge and experiences), inappropriate classroom environments, teaching equipments and methods mismatching student learning and a lack of practical training on the auditing [10,11,12,13,14,15]. These are the crucial causes of inefficient and ineffective student learning as well as a failure of instructor's schooling. In case of undergraduate accounting students at Suratthani Rajabhat University (SRU) of Thailand have also been confronting various problems when their instructors were attampting to pass on all of the auditing and assurance services knowledge and experiences to them. This situation has exactly caused to the failure of students' auditing competency development through using whether case-based or problem-based learning [5,7,11,16,17,18,19]. Therefore, the main objective of this research was to investigate factors impacting the achievement of student's learning on auditing course including assurance services. The results received have been expected to improve and develop more effective learning process of instructors and students that can be actually practical.

The improvement of schooling has always been important to develop the appropriate learning process due to there has been the difference of course descriptions as well as the difficulty and ease of each discipline including the learning competency (basic knowledge, skills and experiences) of students and instructors [20,21,22]. This research was concerning with learning process of schooling on the subject of auditing and assurance services in order to ascertain related factors impacting the achievement of learning process on the auditing and assurance services course. From reveiwing many leteratures, this research was being expounded the entired factors of study are student's competency, practical training on auditing cases, IT learning equipments, classroom environments, and pedagogical methods [10,11,12,13,14,15] as the details explained in below.

An auditing and assurance services course has normally been a crucial required subject and also a major course in Bachelor degree in accounting program, including this course is a crucial professional knowledge for the accounting career particularly independent auditors [4]. Thus, this career has not always been able to certainly lack of the auditing competency (knowledge, skills and experiences) [1,2,3]. Whether those accounting students would like to become an auditor or not, the auditing and assurance services course must be unavoidably learnt in accounting program by the whole accounting students in all universities around the world, therefore the contents of the auditing and assurance services course have cosisted of both theory and practice as all parts are mixed both easy and difficult contents to implement on the actual auditing [7,17,18,23]. As Arens, Elder, Beasley, and Hogan [1] agreed with Cosserat and Rodda [3] relating to the basic scope of learning on the auditing and assurance services course has generally consisted of four parts are: the fundamental of auditing; the principles of audit procedures; the auditing on transaction cycles; and the special audit topics and other assurance services [1,3].

In case of teaching undergraduate accounting students at Suratthani Rajabhat University (SRU) of Thailand, the content of this course was only being consisted of the fundamental of auditing; the principles of audit procedures; and the auditing on transaction cycles. Moreover, the basic knowledge of auditing procedures, which has certainly been very important to apply these auditing procedures to the entire business transaction cycles [2,8], has normally comprised of (1) audit responsibilities and objectives; (2) audit planning and analytical procedures; (3) overall audit strategy and audit program (audit techniques); (4) internal control and control risk assessment (test of control); (5) test of details (Substantive procedures); (6) audit evidences and sampling; (7) audit working paper; and (8) audit reports [1,3]. Unfortunately, the schooling procedures of this content between instructors and students at SRU were unsuccessful as considered from those students could not apply those procedures to audit business transaction cycles as assigned through the problems-based and/or case studies although those instructors, who have been Certified Public Accountants of Thailand or independent auditors well known as "CPA", were continually attempting to pass on their knowledge, skills and experiences concerning with this procedures to their students. Therefore, in order to effectively develop the accounting students' auditing competency and also capably learn the auditing procedures including effectively applying to audit business transaction cycles through the problems-based and/or case studies assigned. This research was executing to test accounting student's competencies in terms of understanding on the auditing and assurance services course contents by concentrating on the content of auditing procedures as well as application of this content for practical auditing on problems-based and case studies through the aspects of knowledge, skills, and experiences from learning in classroom.

As instructors and students have always felt classroom environments, where is like their home, have principally been a component of crucial learning environment and directly affected brain activity [11,24]. In order to make well-run classroom, classroom layout should be, safe and relaxing, made firstly—the readiness of schooling whether desks, working space, the attractiveness of classroom atmosphere, the storage of materials and supplies, appeal of related learning facilities and temperature, lighting, and noise level, all elements aforementioned have often impacted feelings, thoughts, and intangible impressions of different instructors and students (10Imbiri, 2015; Carter & Hogan, 2013; 14Wang et al., 2013)—and also reflecting instructors' teaching style and students' learning style in classroom [12,25]. At the same time, appropriate classroom environments would rapidly be able to develop a number of groups and individual inquiries to provide opportunities for solving the problems and producing action projects, including the improvement of better students' learning behavior [12,13,15]. As for IT equipments have been, as a part of learning classroom environment, an instrument used for learning the efficient improvement of auditing methods and procedures on business transaction cycles so that it has forever been fashionable as much supported by all university organizations [10,25]. Unfortunately, some public universities around the world have often supported less governmental budget until those IT equipments could not be employed to learn all the courses, this situation were hidden some agendas in terms of fraud and corruption on students' learning equipments [11,13,15].

According to Practical training has always been important to learn the auditing and assurance services especially the difficulty of auditing procedures including the auditing on business transaction cycles and the special auditing topics and other assurance services [16,18]. That is why all the accountants particularly the independent auditors have needed to understand the related processes used and also lead to effectiveness of auditing works [5,7,19]. At the same time, skills and experiences would be betided from taking a long time with practical training (namely learning by doing) of all accountants and eventually becoming independent auditors or certified public accountants (CPAs) [5,11,16]. In a side of the auditing and assurance services course has needed to be trained in terms of the application of auditing procedures due to complexity and difficulty of understanding for auditing business transaction cycles [5,11,18]. With theory of learning and training model was being used for determining an instruction process of appropriate practical skills in the auditing procedures and other assurance services as four stages of the individuals learning have comprised of concrete experience, reflective observation, abstract conceptualization, and active experimentation [5,17,23,25], hence a learning method has been a part of the Learning Style Inventory (LSI) used for explaining an importance of learning process and passed on knowledge to obtain experiences while experiential learning has also been a part of training process to learn from direct experiences [5,23]. Therefore, accounting students learning on the auditing procedures and assurance services which must also be trained practically in order to apply those auditing procedures knowledge to the actual auditing on the business transaction cycles as problems-based and/or case studies-based.

Contemporary learning and teaching theory have mostly been consisted of theory of information processing, multiple intelligences, and constructivism [16,22,23]. As the process of human intelligence development has been expounded through the theory of information processing theory in terms of awareness of attention, perception and related strategies for obtaining skills, knowledge and experiences

[5,10,11] as well as the theory of multiple intelligence has been used for elaborating the human intelligent level of various competences are: the intelligence of linguistic, logical-mathematical, visual-spatial, interpersonal, intrapersonal, musical, bodily kinesthetic, and naturalist, hence the human intelligence could also perceive all the things by their learning and doing together [9,19,20]. For constructivism theory has been used for developing student learning process as knowledge and real situation that students received must be mixed to practically construct higher their competencies (knowledge, skills and experiences) by themselves [6,13,24]. Therefore, the whole theories have been usually used for designing the pedagogical methods [12,14,21]. In a case of the auditing and assurance services course, the teaching methods have mostly been used for learning between instructors and students are: cooperative learning, learning center, integrated teaching, ask and question model, the use of community activity, project-based method, case study-based method, problem-based method, committee work method and discussion group [8,16,23]. This research was examining on accounting students' attitudes to the related factors impacting learning on the auditing and assurance course for more effective learning process of instructors and students that can actually be practical auditing on the whole business transaction cycles as problems-based and/or case studies-based.

13 METHODS

There were two stages to the research about an anonymous survey and interviews with accounting students, who used to already learn the auditing course, in Bachelor degree of accounting program at Suratthani Rajabhat University of Thailand. A questionnaire survey, which was created and already checked reliability and validity before performing the actual data collection, was used to investigate why accounting students failed to learn on the auditing course. 102 respondents were actually collected the data from 114 questionnaires sent. 9 respondents volunteered and were independently interviewed through one of the researchers with using a semi-structured interview. The objective of the interviews was to test accounting student's attitudes concerning with student's competences, classroom environments, IT learning equipments, pedagogical methods and practical training on auditing cases. Questionnaire Data were coded and checked for accuracy by an independent researcher and then analyzed using SPSS both basic and inferential statistics in terms of descriptive, Pearson correlation coefficient at the significance level of 0.01 and multiple regression analysis while interview data were managed in terms of transcripts that were thematically analyzed through content analysis and further expounded using a phenomenological research approach to explain a situation as perceived by the individuals in that situation. This approach abstracts out the themes and key issues.

14 RESULTS AND DISCUSSION

As a result of this research discovered 102 accounting students responded the questionnaires sent. As the achievement of accounting students' learning process on the auditing course firstly impacted from the difficult levels of the auditing course contents as the results showed that overall of the auditing course contents were the more difficulty level (4.12) to accounting students' learning process consisting of the principles of audit procedures (4.58), the auditing on business transaction cycles (4.02), and the fundamental of auditing (3.76) respectively, especially the auditing procedures in auditing course were the much difficult levels to accounting students learning as there have been many details that comprised of (1) audit responsibilities and objectives; (2) audit planning and analytical procedures; (3) overall audit strategy and audit program (audit techniques); (4) internal control and control risk assessment (test of control); (5) test of details (Substantive procedures); (6) audit evidences and sampling; (7) audit working paper; and (8) audit reports. From interviewing data, some accounting students discussed that "*…all contents in each topic and chapter of the auditing course were much difficult to learn as my opinion including my friend also agreed with…I thought that my friends and I must be taking a long time in each* *chapter and topic especially the contents of auditing procedures in terms of audit strategy and audit program (audit techniques), internal control and control risk assessment (test of control), audit working paper, and audit reports…it was actually the time of practical learning for us was not sufficient to study the auditing content combined from two courses to a course as both theory and practice... if it was possible, the auditing course contents should be changed to make it easy for further learning…"*. As accounting students were identifying that all of the auditing course contents were much difficult to learn particularly the auditing procedures in terms of audit techniques, test of control, audit working paper, and audit reports. The difficulty of the auditing course contents was also limited by the inappropriate learning time, this cause should be appropriately improved by reviewing a course description possibly. The effects of accounting students' knowledge as the more difficulty levels of the auditing course contents have always impacted students' competency to audit the business transaction cycles through using problms-based and/or case studies (see Table 1).

The results of competencies of accounting students with their learning on the auditing course for the auditing of business transaction cycles through using problems-based and/or case studies (see Table I) explicitly revealed that the accounting students' competencies were overall less (2.01) which were affecting the ineffectiveness of auditing on business transaction cycles assumed through using practical problems-based and case studies due to much and more lacks of competencies in terms of experiences of auditing (1.32), practical skills abilities (1.38), the effective use of auditing procedures (1.56), problem solving decision (1.64), adaptive learning (2.13), understanding on business transaction cycles (2.35), and effective coordination in their teamwork (2.44) respectively, however accounting students only had the career basic knowledge in the moderate level (3.27). Findings data from interviewing accounting students who were speaking about their competences *"…with our learning on the auditing course leading to the application for auditing procedures on auditing the business transaction cycles through using problems-based and/or case studies whereas our competencies were not enough to work on those because of crucial lacks of practical skills and experiences of auditing...the important procedures used for auditing the business transaction cycles, which have had many processes and steps, have been complex and difficult to implement auditing on those related cases...due to inability of our understanding and application including the insufficient practical skills abilities…".* The explanation of accounting students supported the quantitative results as the same outcomes.

Table 1: The Accounting Students' Competencies with Learning for the Audting of Business Transaction Cycles through Using Problems-Based

The Accounting Students' Competencies for the Auditing of Business Transaction Cycles	Mean	Standard Deviation	Levels of The Competency
Career Basic Knowledge	3.27	0.6734	MODERATE
Practical Skills Abilities	1.38	0.5437	LEAST
Experiences of Auditing	1.32	0.7162	LEAST
Problem Solving Decision	1.64	0.5876	LEAST
Adaptive Learning	2.13	0.6875	LESS
Effective Coordination in Their Teamwork	2.44	0.7415	LESS
Understanding on Business Transaction	2.35	0.6396	LESS
The effective Use of Auditing Procedures	1.56	0.7984	LEAST
OVERALL	**2.01**		**LESS**

Furthermore, Accounting students mostly lacked of the practical skills abilities to audit the situation of business economic transaction from case studies assigned which resulted from a lack of suitable training experiences of the use of auditing procedures although accounting students have had the moderate sufficiency of their knowledge. Although the accounting students' competencies have been a important factor to audit the business economic transaction assigned through problems-based and case studies, other factors have also been crucial consisting of classroom environments, IT equipments, pedagogical methods and practical training on auditing cases, as the results were demonstrated in Table 2.

Table 2: The Attitudes of Accounting Students to the Related Factors Impacting the Achievement of Their Learning on the Auditing Course for the Auditing of Business Economic Transactions

The Related Factors Impacting Learning on the Auditing Course for the Auditing of Business Transactions	Mean	Standard Deviation	Students' Opinion to the Levels of Importance
Students' Competencies	4.76	0.4623	Strongly Agree
Classroom Environments	4.11	0.7894	Agree
IT Equipments	4.20	0.6271	Agree
Pedagogical Methods	4.34	0.4639	Strongly Agree
Practical Training on Auditing Cases	4.58	0.8757	Strongly Agree
OVERALL	**4.40**		Strongly Agree

As accounting students' opinion discovered that overall of related factors (4.40) have importantly impacted the achievement of their learning on the auditing course for the auditing of business economic transaction assigned through problems-based and case studies. The much important factors on accounting students' opinion were students' competencies (4.76), practical training on auditing cases (4.58), and pedagogical methods (4.34) respectively as well as IT equipments (4.20) and classroom environments (4.11) were ranked the secondary importance. This situation might be considered both students' learning competencies including practical training on auditing cases and pedagogical methods of those instructors have always needed to be forever improved to support more effective learning processes, continually. The findings of qualitative data from volunteer interviewees explained that "*…my friends and I confronted the difficulty of learning the auditing course and then we much lacked of practical competences for auditing the business transaction cycles whether knowledge, skills, and experiences…however we did not know how to solve and improve our competencies…we just only obtained knowledge from classroom and take a few time for practicing the auditing procedures through case studies and problems-based assigned from my instructor…we expected to improve our competencies through our instructor's teaching methods and practical training assigned from instructor in terms of the step by step... However, the appropriation of IT equipment and classroom environments should also be suitably maintained to create learning motivation which could lead to the effectiveness of our learning processes, especially IT equipmentl...".* As accounting students were attempting to look for the solution to improve their competencies whether knowledge, skills or experiences, eventually the methods of pedagogy and practical training approach from the instructor must be used for improving their student's competencies such as using problem-based, case-based learning, projected-based learning, simulation of real situation. Furthermore, accounting students also thought that modern equipments and environments for learning have certainly had a similar importance because these could also attract a student's interesting to learn in classroom and then help an increase of learning effectiveness.

Research hypothesis was examined and discovered that students' competencies (X_1), IT equipments (X_2), classroom environments (X_3), pedagogical methods (X_4), and practical training on auditing cases (X_5) have exactly influenced and positively had direct relationships to the achievement of student's learning on auditing course (Y) for the auditing of business economic transactions and cycles at the significance level of 0.01 as the equation of multi regression analysis found and demonstrated as following about $Y = 13.76 + 0.32X_1 + 0.10X_2 + 0.07X_3 + 0.23X_4 + 0.28X_5$.

As the accounting students' learning on auditing course for leading to the achievement for the auditing of business economic transactions and cycles was impacted from the related factors comprising of the difficulty of auditing course contents, the insufficiency of accounting students' competencies, the mismatch between pedagogical methods and learning on auditing courses, inappropriate classroom environments including old-fashioned IT equipments, and less practical training on auditing cases. All of the related factors concerned with competencies of student's learning including their practical training on auditing case studies, instructors' pedagogical methods and classroom environments which needed to be appropriately matched and improved for having the effectiveness of student's learning processes [2,5,8,13,14,16,17]. As the theory of constructivism has been able to be used for explaining and developing students' learning processes in order to obtain the more increases of skills, knowledge and experiences through learning and doing together by themselves. Therefore, the pedagogical methods have mostly been used for learning together between instructors and students through the mixed pedagogical methods namely integrated teaching, ask and question model, the use of community activities, project-based method, case-based method, problem-based method, committee work method and discussion group for schooling on auditing course [9,11,19,23]. For classroom environments including IT equipments should be supported to consistently improve and up-to-date by the related parties which could generate the student's interesting for more effective learning process [5,13,16] as well.

15 CONCLUSION AND RECOMMENDATIONS

This research was to ascertain factors impacting the achievement of student's learning on auditing course for the auditing of business economic transactions and cycles. As 102 accounting students responded back from 114 questionnaires sent. 9 respondents volunteered and were independently interviewed. The achievement of accounting students' learning on auditing course for the auditing of business transactions and cycles was depended on the related factors as aforementioned. Firstly, the auditing procedures were the much difficulty levels of the auditing course contents in particular the contents of audit techniques, test of control, audit working paper, and audit reports, these contents left to the decrease of accounting students' competencies, especially the much lacks of competencies in terms of experiences of auditing, practical skills abilities, the effective use of auditing procedures, and problem solving decision. Finally, students' competencies, practical training on auditing cases, pedagogical methods, IT equipments, and classroom environments have exactly influenced and positively had direct relationships to the achievement of student's learning on auditing course for the auditing of business economic transactions and cycles at significance level of 0.01. This situation should be considered both students' learning competencies including practical training for the auditing of business economic transactions and cycles and pedagogical methods of those instructors have certainly needed to be forever improved to support more effective learning processes continually.

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LANGUAGE LEARNING STRATEGIES USED BY STUDENTS AT DIFFERENT PROFICIENCY LEVELS

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Abstract

This study dedicated to identifying language learning strategies used by first year students. The participants were students from the Faculty of Education at Suratthani Rajabhat University, Thailand. Research instruments was Strategies Inventory for Language Learning (SILL) version 7.0 by Oxford (1990) which was adapted and translated into Thai. The major findings reported that frequency of all kind of strategies used by the first year students are rate at moderate, with the students reporting most frequent use of metacognitive strategies and least of memory strategies. The higher proficiency students use all six types of language learning strategies more often than the lower proficiency ones. This is for better understanding of students' use of language learning strategies; therefore, teachers can be able to gain information and use it to develop students' competence in language learning.

Keywords: first year students, language learning strategies

15.1 Background of the Study

Language learning strategies are the conscious thoughts and actions that learners take in order to achieve a learning goal. Strategic learners have metacognitive knowledge about their own thinking and learning approaches, a good understanding of what a task entails, and the ability to orchestrate the strategies that best meet both the task demands and their own learning strengths.

Applied research on language learning strategies investigates the feasibility of helping students become more effective language learners by teaching them some of the learning strategies that descriptive studies have identified as characteristic of the "Good language learner" .

There has been a great change within the field of language learning and teaching over the last twenty years with greater emphasis on learners and learning rather than on teachers and teaching [1]. According to this new change of interest, how learners process new information and what kinds of strategies they employ to understand, learn or remember the information has been the primary concern of the researchers in the area of foreign language learning [2].

Language learning strategies are of interest not only for revealing the ways language learners apply learning strategies, but also for demonstrating how the use of strategies is related to effective language learning [3]. The assumption behind strategy research is that strategies are teachable [2]. Hence, the language teachers should provide information about the effective strategies for learners in order to raise their awareness of language learning strategies and help them choose appropriate strategies to solve problems of language learning.

Moreover, students who use appropriate language learning strategies could achieve language competence and might be able to learn autonomously [4]. In order to enable language learners to be active and able to work on their own, they need to be equipped with effective and different kinds of language learning strategies. Teachers should help learners learn effectively and become independent and autonomous in language learning [5]. In addition, [6] noted that the use of appropriate language learning strategies allows learners to take more responsibility for their own learning and help develop learner autonomy, independence, and self-direction.

There have been definitions of language learning strategies. [7] have defined it as “the special thoughts or behaviors that individuals use to help them comprehend, learn or retain new information.” [3] calls it the thoughts and actions individuals employ to acquire a learning goal which can only be identified through self-reporting by the learner. According to [8], the definition of language learning strategies still remains unclear. In all of these definitions, there is an agreement in one aspect, that language learning strategies are deliberate, conscious and well-thought out methods used by learners to learn or acquire a second language.

[2] proposed six categories in the analysis of language learning strategies, namely; memory, cognitive, compensation, metacognitive, affective, and social strategies. The first three are grouped as direct strategies and used in the direct learning of the target language while the three indirect strategies help learners to manage and support their learning without involving the target language directly [9].

The classification of learning strategies also varies. Perhaps the most comprehensive classification of language learning strategies to date is developed by [2]. It is divided into direct and indirect classes.

Direct strategies involve the strategies used directly in dealing with a new language. The direct strategies are further subdivided into three groups: memory, cognitive and compensation strategies. Memory strategies are those learners use to store and retrieve information e.g. creating mental linkages, applying images and sounds, reviewing well and employing action. Cognitive strategies enable learners to understand and produce new language. The four sets in this group are: practicing, receiving and sending messages, analyzing and summarizing, and creating structure for input and output. Compensation strategies help students to overcome knowledge gap to continue the communication such as guessing intelligently and overcoming limitations in speaking and writing [2].

Indirect strategies are used for general management of learning. Indirect strategies are further subdivided into three groups: metacognitive, affective and social strategies. Metacognitive strategies help learners to control their own mental process for instance centering their learning, evaluating and planning their learning. Affective strategies help to control emotions, motivations and attitudes such as lowering their anxiety, encouraging themselves and taking their emotional temperature. Social strategies involve learning by interaction with others e.g. asking questions, cooperating with others and empathizing with others [2].

Most of studies on language learning strategy in Thailand have concluded that more proficiency learners generally reported employing learning strategies more frequently than did less proficient learners [10].

Furthermore, according to the researcher’s experience in teaching a group of first year English major students from the Faculty of Education at Suratthani Rajabhat University. The researcher noticed that there were learning differences among them. They were under the same environment. That is, they were provided with the same teaching methods and the same inputs. However, they differed in their English language learning achievement. Some students were successful, while others were unsuccessful. The researcher sought to understand why students in the same environment have different proficiency levels. From the observation, the researcher found the use of different language learning strategies among students. Therefore, it is necessary to know what learning strategies for the students use in order to help them learn the target language, assist teachers manage classroom and design courses to match learners' differences.

The result of the research is to provide a better understanding of students' use of language learning strategies; therefore, teachers can be able to gain information and use it to develop students' competence in language learning.

15.2 Purpose

to identifying language learning strategies used by first year students

16 METHODOLOGY

16.1.1 The Sample

The participant of this study were 48 first year English major students from the Faculty of Education studying in the 2016 academic year at Suratthani Rajabhat University, Thailand. The subject consisted of 42 females and 6 males.

The placement test scores that all the subjects had gained were ranked respectively from the highest to the lowest. The scores were divided into 3 levels by using the 27% technique: high score level, medium score level and low score level. The top 27% of scores were considered to be the scores of high proficiency level (17 students), the medium 46% were taken as the scores of intermediate proficiency level (14 students), and the bottom 27% were seen as the scores of low proficiency level (17 students). The top and bottom 27% scores would be used to distinguish high proficiency students and low proficiency students.

Table: 1 Distribution of subjects by proficiency level

Group	Number	Percent
High Proficiency	17	27%
Intermediate Proficiency	14	46%
Low Proficiency	17	27%

16.1.2 Research Instruments

As claimed by [11], the use of questionnaires was one of the most effective and comprehensive ways to collect research data. The Strategies Inventory for Language Learning (SILL) version 7.0 is designed by [2] for non-native English speaking students who use English as a second or foreign language. It has been currently recognized as the most detailed comprehensive and widely used instrument to identify the strategy use of all language learners throughout the world [12],[13]. Hence, the SILL version 7.0 was selected for adapting to be used in this study because the subjects are native Thais who study English as a foreign language. SILL translated into Thai was employed in the present study in order to avoid misunderstanding of the directions and the items. The questionnaire is divided into three parts: general information, the SILL, and open-ended question. A description of each part of the questionnaire is provided below.

Part I: General information

In this part of the questionnaire, the subjects were requested to complete personal details relevant to the following topics: gender, age, major, placement test score, mobile number, and Email address in order to obtain background information about the subjects.

Part II: The SILL

The research instrument used for collecting quantitative data on students' use of language learning strategy was a set of questionnaires adapted based on the SILL version 7.0 from Oxford [2]. The questionnaire was a 5-point Likert-scale presenting a set of strategies for language learning across skills. It ranged from 1 "never or almost never" to 5 "always or almost always." The questionnaire consisted of 50 strategy items, representing [2]'s classification of language learning strategies, including six main categories.

Part III: Open-ended question:

In this part of the questionnaire, the subjects were requested to provide additional language learning strategies they used while learning English, apart from the 50 items in the SILL.

16.1.3 Data Gathering and Statistical Analysis

All data were collected in the first semester in the 2016 academic year. The questionnaires were administered by the researcher at the end of class. The researcher explained the purposes of the study and the directions for completing the questionnaire. The subjects were allowed to take about 30 minutes to complete the questionnaire.

The quantitative data from the questionnaire was calculated by using the Statistical Package for the Social Sciences program (SPSS) in order to get statistical data. Means and Standard Deviation were used to report the frequency of students' use of language learning strategies in each category.

Data obtained from the Strategy Inventory for Language Learning Questionnaire or SILL adapt from [2] was analyzed to find out the frequency of use of language learning strategies based on the ranges presented in Table 2.

Table 2: Criteria for Assessing the Frequency of Strategies Use

Level of Strategy Use	Frequency of Strategy use	Average Means Scores
High	Almost or almost always used Usually used	4.50 to 5.0 3.50 to 4.49
Medium	Sometimes used	2.50 to 3.49
Low	Generally not used Never or almost never used	1.50 to 2.49 1.00 to 1.49

17 RESULTS AND DISCUSSION

17.1 Language Learning Strategies by All First Year Students

Table 3: The Use of Language Learning Strategies by All First Year Students

Language Learning Strategies	$\overline{X}$	**S.D.**	**Rank**	**Levels**
Metacognitive	3.67	0.54	1	**High**
Compensation	3.34	0.65	2	Medium
Social	3.32	0.62	3	Medium
Affective	3.28	0.63	4	Medium
Cognitive	3.21	0.49	5	Medium
Memory	3.15	0.52	6	Medium
Total	**3.28**	**0.47**		**Medium**

Table 3 shows the frequency of language learning strategies used by all first year students who took part in this study. The results show that in general, the subjects used language learning strategies in a moderate level (3.28). Metacognitive strategies were rated at the most frequently. The mean score (3.67) for metacognitive strategies from all students was in the highest level followed by compensation (=3.34), social (3.32), affective (3.28), cognitive (3.21) respectively. Memory strategies were least employed by all first year students (3.15).The present study reported that the metacognitive strategies were usually used, while memory strategies were the least used by all first year students. The results indicated that the first year students used all types of language learning strategies in moderate level. These results are similar with the results of the previous study conducted by [14],

3.2 Language Learning Strategies by High Proficiency Students and Low Proficiency Students

Table 4: The Use of Language Learning Strategies by High Proficiency Students and Low Proficiency Students

Strategies	Group	Mean	SD
Memory	High proficiency	3.18	0.34
	Low proficiency	3.01	0.43
Cognitive	High proficiency	3.44	0.29
	Low proficiency	3.03	0.22
Compensation	High proficiency	3.77	0.44
	Low proficiency	3.42	0.34
Metacognitive	High proficiency	3.42	0.47
	Low proficiency	3.07	0.15
Affective	High proficiency	3.05	0.38
	Low proficiency	2.75	0.49

Social	High proficiency	3.38	0.47
	Low proficiency	2.97	0.28
Total	High proficiency	3.37	0.40
	Low proficiency	3.04	0.32

According to the mean difference on the SILL average total score between higher and lower proficiency students in Table 4. This indicates that higher proficiency students use language learning strategies more often than lower proficiency students. This result similar to previously studies [5],[12] in that the frequency of the use of language learning strategies is directly relate to success in language learning.

18 CONCLUSION AND RECOMMENDATIONS

18.1 Conclusion

This study has examined language learning strategies used by first year students. Using a 50-item SILL, it was found that all language learning strategies were used at a medium level by most students. The most frequently used language learning strategies whereas memory strategy were sometimes used by first year students. Furthermore, higher proficiency students use language learning strategies more often than lower proficiency students.

18.2 Recommendation

According to the findings of the present study, the following suggestions should be taken into consideration to improve English teaching and learning in Thai EFL contexts. English teachers should develop approach in teaching which is related to the use of language learning strategies by students. The syllabus, activities, and contents should be designed to encourage the students to practice and use a variety of language learning strategies, particularly metacognitive strategies. This is because students use this strategy most frequently and metacognitive strategies are effectively for language learning [2].

For further studies should combine various qualitative approaches such as interview, observation, and diaries in collecting data so that every aspect in using language learning strategies is covered. [15] pointed out that a combination of quantitative and qualitative data can illuminate each other. That is because it is believed that qualitative data can substantiate or verify the findings obtained from using the SILL as a main instrument. Moreover, it should be conducted with students in other universities or other types of academic institutions such as high schools, vocational schools, and technical schools, for improving English teaching and learning in other contexts in Thailand.

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