

**Study on the Current Status and Challenges Encountered in Preparing Thai
Accounting Students for ASEAN in the Vocational Education Stream**

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จุฬาลงกรณ์มหาวิทยาลัย

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การศึกษาสภาพและปัญหาในการเตรียมความพร้อมนักเรียนวิชาชีพบัญชีผู้อาเซียนในสาย
อาชีวศึกษา



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ปทมศิริ หุ่นทอง : การศึกษาสภาพและปัญหาในการเตรียมความพร้อมนักเรียนวิชาชีพบัญชีผู้อาเซียนในสาขาวิชาชีพศึกษา (Study on the Current Status and Challenges Encountered in Preparing Thai Accounting Students for ASEAN in the Vocational Education Stream) อ.ที่ปริกษาวิทยานิพนธ์
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ประเทศสมาชิกของสมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้หรืออาเซียนรวมก่อตั้งกรอบข้อตกลงยอมรับร่วมด้านการบริการสาขาวิชาชีพบัญชีในปี 2552 เพื่อสนับสนุนการเคลื่อนย้ายแรงงานวิชาชีพบัญชี ประเทศไทยในฐานะหนึ่งในสมาชิกของอาเซียนได้รับผลกระทบโดยเฉพาะในภาคการศึกษาซึ่งเกี่ยวข้องกับการให้ความรู้และเตรียมแรงงาน อย่างไรก็ตามงานวิจัยส่วนใหญ่ไม่เน้นศึกษาสภาพและปัญหาของภาคการศึกษาในการเตรียมพร้อมแรงงานในประเทศผู้ตลาดแรงงานอาเซียนเพื่อที่จะตอบสนองกับข้อตกลงดังกล่าวและไม่ค่อยพบงานวิจัยที่เกี่ยวข้องกับวิชาชีพศึกษาซึ่งมุ่งเน้นการเตรียมพร้อมแรงงานผู้ตลาดแรงงาน

งานวิจัยชิ้นนี้เก็บข้อมูลโดยการสัมภาษณ์เชิงลึกกับบุคคลสำคัญที่มีส่วนเกี่ยวข้องกับการศึกษาระดับอาชีวศึกษาแบ่งเป็น 3 ระดับเพื่อความเที่ยงตรงและความเชื่อมั่นของข้อมูล คือ (i) ระดับกรม: สำนักงานคณะกรรมการอาชีวศึกษา (ii) ระดับสถาบัน: วิทยาลัยอาชีวศึกษาในเขตพื้นที่กรุงเทพมหานครและภาคตะวันออกเฉียงเหนือ และ (iii) ระดับตลาดแรงงาน: ผู้ประกอบการ งานวิจัยใช้เทคนิคเก็บข้อมูล การศึกษาเอกสาร การสัมภาษณ์กึ่งโครงสร้างและการสนทนากลุ่ม ผู้ให้สัมภาษณ์ทั้งหมด 24 คน

ผลการศึกษาพบว่า (i) ระดับกรม: สำนักงานอาชีวศึกษาไม่สามารถเตรียมความพร้อมนักเรียนวิชาชีพบัญชีผู้อาเซียนได้อย่างมีประสิทธิภาพถึงแม้การเตรียมความพร้อมภาษาอังกฤษและความมั่นคงในการทำงานเป็นกลยุทธ์หลักแต่ไม่ให้ความสำคัญกับโอกาสการจ้างงานจากกรอบข้อตกลงยอมรับร่วมด้านการบริการสาขาวิชาชีพบัญชี (ii) ระดับสถาบัน: ปัญหาที่พบไม่ได้เกิดขึ้นจากสถานที่แต่จากระบบการบริหารของสำนักงานเป็นส่วนใหญ่ (iii) ระดับตลาดแรงงาน: ตลาดมีต้องการแรงงานที่จบอาชีวะรองจากแรงงานที่จบการศึกษาสายสามัญถึงแม้ตำแหน่งงานเหมาะสมกับแรงงานอาชีวะ

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The member countries of the Association of Southeast Asian Nations (ASEAN) signed a Mutual Recognition Arrangement (MRA) Framework on Accountancy Services in 2009 for the region to enjoy labor mobility of accounting professions. Thailand as one of the members has been tremendously affected, especially in the education sector that is responsible for the labor preparation. Yet, most studies conducted to date put little emphasis on statuses and challenges of the sector in preparing the future ASEAN workforce so as to respond to the provided opportunity. Specifically, vocational education, which its claimed advantage is to connect labor to the labor market, was altogether neglected.

The study was conducted using multiple in-depth interviews with main stakeholders in the vocational education stream in 3 layers so as to triangulate and attain comprehensive information: (i) Office of Vocational Education Commission (OVEC) as a national level; (ii) 'Best Practice' vocational colleges in Bangkok and the Northeast as an institutional level and (iii) Market perception as an industrial sector. The data were collected by a documentary study, in-depth interviews and focus group discussions with 24 respondents in total.

The result revealed that (i) at the national level, the preparation in the vocational education stream could not adequately prepare vocational accounting students to enter ASEAN confidently. Even though English preparation and employment security were OVEC's strategic preparations, they took for granted the benefit of MRA; (ii) at the institutional level, the challenges were not location-based but system-based; and (iii) at the market level, despite the career positions that did not require BA graduates' skills and knowledge, the market preferred vocational graduates in secondary to the general education ones.

Based on the study, OVEC is suggested to improve these 5 areas of implementation as follows: (i) Policy should focus on incentive building to call in younger generations of instructors to the stream and close interaction with the industrial sector, especially at the ASEAN level; (ii) Curriculum should be reviewed and updated on a regular basis and should be ASEAN-centric rather than Thai-centric; (iii) Instructor development should be short-term and long-term on a regular basis; (iv) Student development should be career-specific in order to make MRA in Accountancy Services more meaningful to the Thai context and (v) Vocational Qualification Framework should be developed by close collaboration with the Federation of Accounting Professions (FAP) and Thailand Professional Qualification Institute (TPQI).

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Student's Signature
Advisor's Signature

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LIST OF ABBREVIATION

OVEC :	The Office of Vocational Education Commission
MRA :	Mutual Recognition Arrangement
FAP :	The Federation of Accounting Professions
TPQI :	The Thailand Professional Qualification Institute
ASEAN:	The Association of Southeast Asian Nations
TVET :	Technical and Vocational Education and Training
VQF :	Vocational Qualification Framework
NAB :	The National Accountancy Body
CPA :	Certified Professional Accountant
MOE :	The Ministry of Education
NESDP:	National Economic and Social Development Plan
MEP :	Mini English Program
BA :	Bachelor's Degree

CHAPTER I

INTRODUCTION

1.1 Problem Statement

The Association of Southeast Asian Nations (ASEAN), founded in 1967, includes 10 members, namely, Malaysia, Indonesia, the Philippines, Thailand, Singapore, Brunei Darussalam, Lao PDR, Vietnam, Myanmar and Cambodia. The birth of ASEAN will strengthen regional economic growth and increase negotiating power on the global stage. To achieve this goal, ASEAN has laid foundations for the creation of ‘one market and production base.’ This singular market comes with advantages but it also creates numerous challenges for the ASEAN member countries. Though the bloc is fostering cooperation, it is inevitable that there will be intra-competition due to the innate nature of the market force. Resulting from the mobilization of investment, labor, goods, services and culture, it is most beneficial if countries are prepared to compete in a so-called ‘one production base’ (Association of Southeast Asian Nations, 2008).

Mutual Recognition Arrangements (MRAs) are intended to enhance labor mobility for professional laborers across the member countries. MRA in Accountancy Services was established in 2009 (Federation of Accounting Professions, 2014b). Accounting professionals, thus, are currently facing a ‘two sides of the same coin’ situation in which they can enjoy expanded employment opportunities while being vulnerable to employment insecurity due to the higher degree of competition. To be relevant and competitive in the new market strategy, Thailand needs to continuously improve its human resource development through vocational or professional skills training, languages, new working perspectives and intercultural skills (Promsriya, 2012). If Thai accounting professionals cannot keep their pace with the constant changes of the market, they are at risk of losing out.

Technical and Vocational Education and Training (TVET) has been claimed as one of the approaches to match skills of labor supply to labor demand. Nevertheless, despite the claimed advantage governments over the world have

agreed on, TVET remains the dead-ended path of education (Law, 2011). It has been agreed by Chalamwong et al. (2012) that employers are still looking for semi-skilled laborers, especially those equipped with technical skills, yet vocational institutions have not proven very successful in training their graduates. TVET colleges should be the institutions that policy-makers focus on to improve their performance and produce quality graduates whose skills and knowledge can claim the prospective benefits.

The Office of Vocational Education Commission (OVEC), the policy-making body for the vocational stream, has been enforcing policies for quality improvement in an attempt to solve persistent problems of poor quality vocational education and prepare for ASEAN. OVEC launched projects such as English Instruction Conferences and Collaborative internships with ASEAN countries (Office of the Vocational Education Commission, 2013). However, preparation for ASEAN is unlikely to be carried out without any obstacles. There are challenges that policy-makers tend to overlook or are not predicted when plans come into realization. Hence, there is a range of differences, which Trowler (2002) refers to as the 'implementation gap', in terms of what is written on the official policy papers and what actually happens in reality during the implementation process (Gale, 1999; Lingard & Garrick, 1997).

Most research done to date has paid little attention to the connections between national and institutional level in policy implementations, nor the perceptions of strategic stakeholders, such as college personnel and subject-matter experts, in the education sector. Audu, Igwe, and Onoh (2013) suggested from their study that vocational education in Nigeria played a significant role in equipping laborers with employment skills for the 21st century, yet, infrastructure, quality teachers and workshop facilities were lacking. Suttipun (2012) studied the readiness of accounting students for the upcoming ASEAN labor market and found that English language skills, moral and ethical issues and preparation of universities were important factors effecting the readiness of accounting students. Other ASEAN language skills, knowledge of international accounting standards and competition of accountants in ASEAN labor market were the least common themes in the ASEAN preparation.

This study aims to make a comprehensive study on preparation in the vocational education stream for the ASEAN labor market from three levels of stakeholders: (i) National Level: OVEC as a policy-making body; (ii) Institutional Level: vocational colleges and (iii) Market Level: industrial sector as a labor user. The scrutiny of the preparation in these three levels aims to achieve three objectives: (i) OVEC preparation in order to prepare vocational institutions for the ASEAN community in the areas of policy, qualification framework, core-curriculum, instructor and student development (ii) status and challenges at ground level in preparing for the ASEAN community (iii) perceptions of the main stakeholders towards OVEC preparation and whether it can adequately prepare for ASEAN. The results are expected to give insights and implications for OVEC policy makers and policy implementers as a reflection of their current preparations towards the ASEAN ideology.

1.2 Research Questions

1.2.1) How does OVEC prepare the field of accountancy for the ASEAN community in terms of policy, qualification framework, core curriculum, instructor development and student development?

1.2.2) How do 'Best Practice' vocational colleges prepare core curriculum, instructor development and student development in the field of accountancy for ASEAN?

1.2.3) How adequately can OVEC prepare the field of accountancy for ASEAN community?

1.3 Research Objectives

1.3.1) To identify the current status of the OVEC's preparation for ASEAN in terms of policy, qualification framework, core-curriculum, instructor development and student development in the field of accountancy.

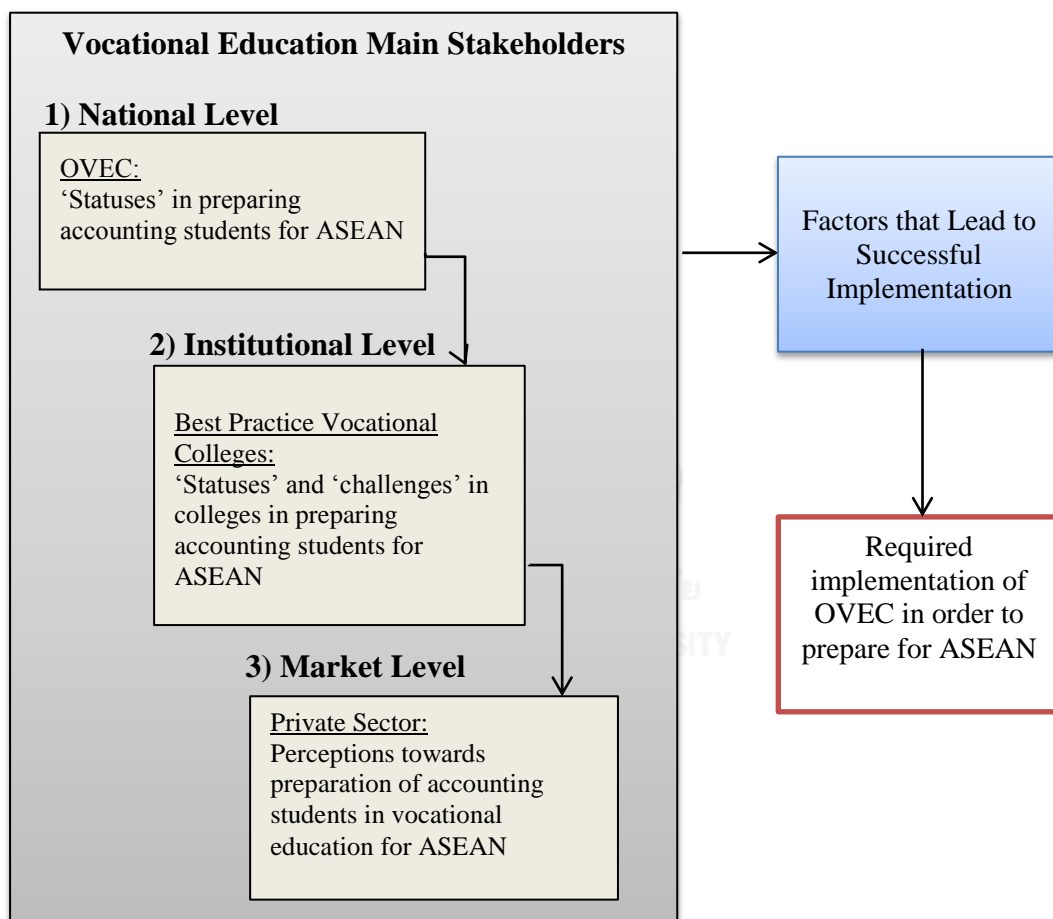
1.3.2) To identify whether the current status and challenges of Best Practice Vocational colleges in preparing accounting students for ASEAN in terms of core-

curriculum, instructor development and student development are location-based or system-made.

1.3.3) To assess perceptions of the main stakeholders towards OVEC in preparing vocational education for ASEAN in the field of accountancy.

1.3.4) To assess whether the OVEC* is adequately preparing for ASEAN.

1.4 Conceptual Framework



The framework represents 3 levels adapted from 'Implementation Staircase.' These levels consist the main stakeholders in vocational education stream including OVEC as a national level, vocational college as an institutional level and private sector that is collaborating with OVEC as a market level. Since vocational education is claimed to be the education stream that matches labor force with the labor market, the market dimension is necessary to be elaborated as to test their demands on

vocational graduates in the field of accountancy. These industries are chosen based on their collaboration with Office of Vocational Education Commission (OVEC) called 'SmartBiz' project, a development of accounting software for vocational students. Additionally, these industries recruit a number of accounting graduates. One of the companies also has experience hiring vocational accounting graduates.

1.4.1 National Level

First, the Office of Vocational Education Commission (OVEC) as a central body for Vocational Education stream is to be the unit of study since it is a national level policy and core-curriculum maker. In this level, there are 5 theme areas to be covered to study the status of preparation for ASEAN contributed by OVEC, namely: Policy, Core-curriculum, Vocational Qualification (VQ) Framework Development, instructor development and student development. The study starts at this level, as OVEC is the head body of decision-making in vocational education management.

Only the statuses are to be studied in this level, as OVEC is the highest responsible body in the vocational education stream and thus any challenges in the national level cannot be handled by OVEC.

1.4.2 Institutional Level

Secondly, the status and challenges in preparing accounting students for ASEAN are to be explored at Institutional level, or vocational colleges. There are 3 theme areas to be covered at this level, namely: college curriculum, instructor development and student development.

The perceptions from the college personnel, namely college administrators, heads of the accounting department, accounting instructors and accounting students, will be assessed to make a critique as to whether OVEC is adequately preparing accounting students for ASEAN. Their perceptions are important as most research until now has neglected the views of college personnel towards OVEC as their head body. The projection of their perceptions will reflect the reality of the preparations for ASEAN as well as how the OVEC's operational system has influenced implementations at ground level. A comparative case is conducted in

order to form a discussion and a critique on the vocational education operational system. The status of and challenges in vocational colleges will be studied to analyze whether their challenges are location-based or systematic.

1.4.3 Market Level

Thirdly, the market perspectives towards the implementation and strategies of OVEC are to be explored, since these industries include specialized companies in accounting software and are collaborating with OVEC in the SmartBiz project to develop accounting software for vocational accounting students. This legitimizes their right to discuss and make a critique towards OVEC's preparation of accounting students and will be used to assess whether OVEC is adequately preparing for ASEAN.

The data which will be elicited from these 3 levels will be accumulated and indicate required implementation of OVEC in order to adequately prepare accounting students for ASEAN labor market. The 'Factors that Lead to Successful Implementation'¹ accumulated from well-known academics in the field both Thai and western such as Thongkhao (2008); Meter and Horn (1975) cited in ThongKhao (2000) and Juengjarernrat (2012) will be used to as a criteria to test whether OVEC is adequately preparing accounting students for ASEAN labor market. These factors are as follows:

- (i) Policy Standard and Objectives
- (ii) Resources
- (iii) Inter-organizational Communication and Incentives
- (iv) Organizational Capacity
- (v) Economic, Social and Political Context
- (vi) Implementer Attitude
- (vii) Leader Capacity
- (viii) Monitoring and Evaluation/ Incentives and Sanction

¹ Please refer to the 'Factor that Lead to Successful Implementation' in Chapter 2 for more comprehensive information

Finally, the study is expected to suggest policy implication as to fill in the gap that might have been missing. Since ASEAN has changed the nature of education, thus, the education sector has to be responsive to the changes or the future labor will not be able to survive in the changing phenomenon. From these information the study is expected to suggest required implementation from OVEC in order to be able to adequately prepare for ASEAN.

1.5 Definition of Terms Used

(1.5.1) **ASEAN:** Association of Southeast Asian Nations (ASEAN) is a regional integration that comprises of 10 countries – Indonesia, Malaysia, Singapore, the Philippines, Thailand, Brunei, Lao PDR, Vietnam, Cambodia and Myanmar. The bloc aims for regional peace and prosperity in 3 pillars – ASEAN Socio-Cultural Community, ASEAN Economic Community and ASEAN Political Security Community.

(1.5.2) **Statuses:** Statures are areas of preparation that have been implemented in the Best Practice vocational colleges to prepare accounting students for ASEAN. However, the statuses at the national level are different from those at institutional level due to their different duties. Only OVEC is responsible for the development of policy and VQF development, thus, only 3 statuses are covered at the institutional level.

- Statures in the National Level: 5 theme areas: policy, core-curriculum, instructor development, student development and VQF Development
- Statures in the Institutional Level: 3 theme areas: curriculum, instructor development and student development

(1.5.3) **Challenges:** Challenges are constraints that impede the statuses of preparations for accounting students for ASEAN.

(1.5.4) **Vocational Education:** Vocational Education stream focuses on a contextual learning that students apply their classroom knowledge to natural settings – workplace or school. Upon the graduation, the vocational students are guaranteed to be equipped with specific skills for their careers.

(1.5.5) **Best Practice:** Two vocational colleges that were chosen based on the data from the preliminary interview as they have been successful in producing and placing accounting students to the labor market. These two ‘Best Practice’ colleges vary in their locations: Bangkok and the Northeast, which were chosen, based on their strategic location.²

(1.5.6) **Main Stakeholders:** The key compositions of the vocational education. In this study, OVEC, vocational colleges and private sector are the main stakeholders. OVEC is the decision and policy-making body of the vocational education stream. Vocational colleges are real setting where policy and decisions made in OVEC are being implemented and executed. The private sector includes companies that develop accounting software with OVEC and are seeking to hire vocational accounting graduates in their companies.

(1.5.7) **ASEAN Economic Community (AEC):** AEC is established as one of the pillars of Association of Southeast Asian Nations (ASEAN). It aims to build up ‘a single market and one production base’ for ASEAN member countries to enjoy the free movement of labor, investment, goods and technology. It is expected to benefit the member countries in terms of economic growth, but there are consequences resulting from the vision such as intra-competitiveness, particularly in the area of labor force. Free movement of labor, especially skilled labor, as a parallel consequence of a single market was born out of AEC. This is used interchangeably with ASEAN labor market or ASEAN in this study.

(1.5.8) **Accounting Students:** Accounting students are from the two Best Practice vocational colleges located in 2 different areas – Bangkok and the Northeast. Since accounting professions are included in Mutual Recognition Arrangements (MRAs), the accounting students are able to move within the ASEAN member countries if their qualifications and competency are recognized by the National Accounting Body (NAB). NAB of Thailand is called the Federation of Accounting Professions (FAP).

(1.5.9) **Mutual Recognition Arrangements (MRAs):** Mutual Recognition Arrangements were established during the Bali concord II in the 9th ASEAN Summit,

² please refer to research scope in later part of the chapter

2003. It is agreed by all 10 ASEAN member countries to facilitate the movement of skilled labour or talents in major professional services including 8 careers: (i) Engineering Services, (ii) Nursing Services, (iii) Architectural Services, (iv) Surveying Qualifications, (v) Medical Practitioners, (vi) Dental Practitioners, (vii) Accountancy Services and, recently approved in 2011, (viii) Tourism Services. Yet, this study focuses on only accounting professions.

(1.5.10) **Administrator:** A person that is assigned to take responsibility of managing and supervising vocational college. This position is considered the highest-placed in a vocational college.

(1.5.11) **Instructor:** A person who is very close to students since his or her responsibility is to take care, educate and install necessary skills, knowledge and attitude in students. This study includes only accounting instructors since this is the focus area of the study.

(1.5.12) **Core Curriculum:** A component of education system that has been decided by OVEC in the Supervisory Unit and is distributed to schools and colleges to implement.

(1.5.14) **Location-Based:** The statuses and challenges that are differently experienced by each 'Best Practice' colleges due to their differences in locations.

(1.5.15) **ASEAN Single Market:** ASEAN single market is a place where there are freer movement of goods, investment, services and labor. Due to the establishment of the single market, ASEAN Framework Agreement on Services (AFAS) was born to facilitate labor mobility in 8 prominent skilled professions, as mentioned in the MRAs.

1.6 Research Methodology

The study is designed as qualitative research. The study includes 3 objectives. First, the study collected comprehensive information to explain preparation of accounting students at the level of OVEC in terms of policy, qualification framework, core curriculum and instructor and student development. Second, the 'statuses' and 'challenges' in the two chosen location-based Best Practice vocational colleges in preparing for ASEAN were investigated to explain preparation at the institutional

level in the Northeast and Bangkok areas. Lastly, the study collected perceptions from administrators, instructors, students, subject matter expert and private sector in order to assess whether the preparation is adequately done by OVEC.

1.6.1 Research Scope

(1.6.1.1) The research was based in two strategic areas: Bangkok and the Northeastern areas. The criteria of choosing these areas were purposive and based on the following reasons:

- **Bangkok**

- (i) The area has the closest proximity and most contact with OVEC as a policy-making body considering its location.

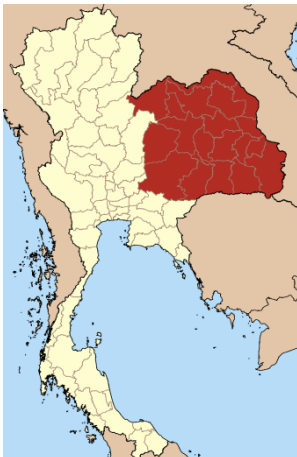


Figure 2 Northeastern Area



Figure 1 Bangkok Area

- **Northeast**

- (i) The Northeast has the highest number of vocational colleges compared to other regions, e.g. 114, 99, 77, 36, 67 in Northeast, Center, South, East and North, respectively (Information Technology and Vocational Manpower Center, 2013).

- (ii) The region is the ‘Door to Indochina’ that is attached with Indochina countries: Vietnam, Lao PDR and Cambodia by transportation system (Hoyos, 1989). Also, currently these countries are all ASEAN member countries.

(1.6.1.2) The researcher conducted a preliminary interview with OVEC high placed officials, who concerned policy making process, and accounting instructors, who were introduced by the OVEC officials, about which colleges in the Northeastern

and Bangkok area were considered as ‘Best Practice’ in placing accounting students in the labor market.

All interviewees agreed College A as the ‘Best Practice’ in Bangkok. College B was agreed to be the ‘Best Practice’ in the Northeast. The names of the colleges were kept confidential as to encourage frank and opened discussions and critiques about their head body or OVEC as well as their colleges’ preparation statuses and challenges.

These two vocational colleges shared similar characteristics, which made them the ‘Best Practice’ vocational colleges. The following characteristics have made them comparable:

- (i) Both colleges could produce and place a large number of accounting students to the labor market and have been well known in the vocational education stream by their success in the education management in the field of accountancy.
- (ii) Both colleges are big institutions and equivalent in size.
- (iii) Both colleges are ready to open Mini English Program (MEP) as the newest curriculum for accounting students to prepare them for the ASEAN labor market.

1.6.2 Sample Selection

There were 24 participants in this study whom were chosen by purposive sampling. The samples divided into 2 categories as follows:

(1.6.2.1) Documentary:

(i) Policy Paper:

The policy content was assessed its relevance to ASEAN preparations. Its consistency with the National Economic and Social Development Plan (NESDP) was also assessed since the vocational education needed to be hand in hand with the NESDP as stated in Section 4 and 6 in the Vocational Education Act B.E. 2551 (2008) (Office of Vocational Education Commission, 2008). This is to produce vocational graduates that match with the national and upcoming ASEAN labor market.

(ii) Core Curriculum:

Vocational Education core curriculum was studied to assess its composition whether ASEAN was integrated into it.

(1.6.2.2) Population and Samples:

The samples were all chosen purposively based on their duties. The groups of the sampled divided into 3 levels as follows:

(i) National Level - 8 participants

These OVEC personnel were chosen based on their responsibilities related to the three themes the study focused on: (1) Policy and VQ Framework Development; (2) Curriculum Development and (3) Instructor and Student Development.

(1) Policy and VQ Framework Development – 4 participants

(1.1) 1 Chair of Vocational Education Board

(1.2) 1 Honorary Member of Vocational Education Board

The members of Vocational Education Board were chosen in the study because according to the Vocational Education Act. B.E. 2551 (2008), they had authority to determine responsive vocational education policy to the current National Economic and Social Development Plan as well as the authority to monitor and evaluate the quality of Vocational Education stream (Office of Vocational Education Commission, 2008).

(1.3) 1 The Secretary General of OVEC

(1.4) 1 Head of Department of Policy and Vocational Planning of OVEC

(2) Curriculum Development – 1 participant

(2.1) 1 Head of Supervisory Unit

(3) Instructor and Student Development – 3 participants

(3.1) 1 Head of Bureau of Personnel Competency Development

(3.2) 1 Head of Bureau of Vocational Education Standards and Qualification

(3.3) 1 member of the Association of Vocational Accounting Instructor

(ii) Institutional Level - 14 participants

These college personnel were chosen based on their responsibilities related to the three themes the study focused on: (1) Curriculum Development; (2) Instructor Development and (3) Student Development. However, the college personnel's duties could be overlapped regarding the three focuses.

(1) Curriculum, Instructor and Student development – 2 participants

(1.1) 1 High-Level Administrator of College A in Bangkok – College Director

(1.2) 1 High-Level Administrator of College B in the Northeast – College Director

To get the general picture of preparations for ASEAN at the institutional level, it was important to get information from the college directors as a high-level administrator about the colleges' accounting curriculum, instructor and student development. The high-level administrators were chosen because they were responsible for the administration and education management in the colleges. Additionally, the directors were considered as ones of the key persons that led the preparations for ASEAN. To say, the policy or initiations received from OVEC always passed through the scrutiny and consideration of the college directors.

(2) Curriculum and Instructor Development - 2 participants

(2.1) 1 Mid-Level Administrator of College A in Bangkok – Head of the Accounting Department

(2.2) 1 Mid-Level Administrator of College B in Bangkok – Head of the Accounting Department

The mid-level administrators who were currently in the position of the heads of the colleges' Accounting Department were chosen based on their responsibility in curriculum and instructor development in accounting department. The accounting professions were chosen due to its legitimacy to labor mobility granted by the ASEAN Mutual Recognition Arrangements (MRAs).

(3) Instructor and Student Development - 2 participants

(3.1) 1 Accounting Instructor in College A in Bangkok

(3.2) 1 Accounting Instructor in College B in the Northeast

The third group included 2 full-time instructors in the Accounting Department that had teaching experience in accounting more than 5 years. They could provide comprehensive information on instructor development and student development in preparing for ASEAN. Additionally, the instructors were chosen as they were the closest persons to students in the education institution, thus, could provide information about student development.

(4) Student Development – 8 participants

(4.1) 4 Accounting Students in College A in Bangkok

(4.2) 4 Accounting Students in College B in the Northeast

The fourth group included 8 accounting students from 2 Best Practice vocational colleges divided by their education levels: vocational certificate and high vocational certificate. To conclude, the samples were chosen by these processes:

(i) Students in Department of Accountancy at vocational certificate and high vocational certificate levels since vocational college were divided into these two levels of education,

(ii) ASEAN relevant experience so that the students could provide their views because of their familiarity on the topic and

(iii) Sexes to vary students by sexes, thus, provided heterogeneity of views without sex-bias. Due to these criteria, there were 4 students from each college, 2 females varied in their levels of education and 2 males varied in their levels of education.

In total, there were 8 students from 2 Best Practice vocational colleges: College A and College B.

To clearly demonstrate the sample selection of the college personnel, refer to the diagram below:

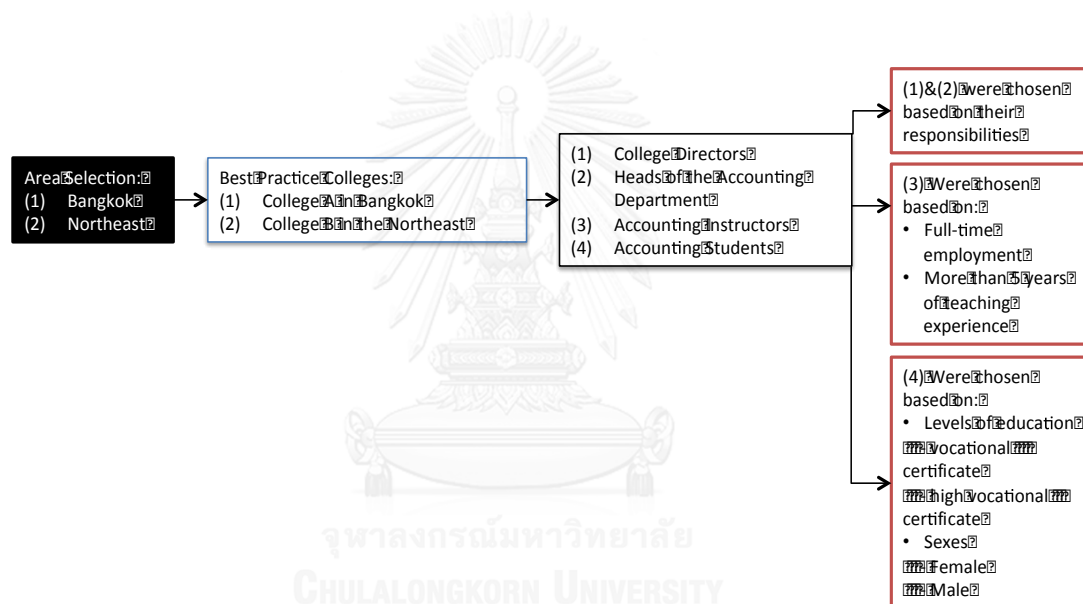


Figure 3: Sample Selection at Institutional Level

(iii) Market Level – 2 participants

The Market level refers to the companies that collaborate with OVEC in developing accounting software for vocational students as encouragement for them to compete in the SmartBiz Contest.³ These companies are as follows:

- (1) 1 President of Crystal Software Ltd.

³ SmartBiz Contest was launched by the collaboration between OVEC and the private sector as to encourage and raise awareness about the students' development of accounting skills and competency. The contest is held annually for vocational accounting students to have a national stage to compete and test their accounting skills and competency.

(2) 1 Deputy Managing Director of Data Pro Computer System Co., Ltd.

Additionally, they were chosen because as labor users their perceptions are integral to vocational education improvement. Their companies recruit accounting graduates and due to their connection with OVEC and their recruitment demand, they are able to critique the OVEC operational system in ASEAN preparation.

In conclusion, the table below shows all the samples purposively chosen in the study in total of 24 participants.

Table 1: Samples in the Study

Groups	Positions/ Areas	Persons
1) OVEC	1.1) Chair of Committee of Vocational Education Board 1.2) Honorary Member of Committee of Vocational Education Board 1.3) Secretary General of OVEC 1.4) Head of Bureau of Policy and Vocational Planning 1.5) Head of Bureau of Personnel Competency Development 1.6) Head of Bureau of Vocational Education Standards and Qualification 1.7) Head of Educational Supervisory Unit 1.8) Member of the Association of Vocational Accounting Instructors	8
2) High-Level Administrators	2.1) College Director of College A 2.2) College Director of College B	2
3) Mid-Level Administrators	3.1) Head of Accounting Department in College A 3.2) Head of Accounting Department in College B	2
4) Accounting Instructors	4.1) Full-time accounting instructor of College A 4.2) Full-time accounting instructor of College B	2
5) Accounting Students	5.1) 4 Accounting Students of College A 5.2) 4 Accounting Students of College B	8
6) Industrial Sector	6.1) President of Crystal Software Ltd. 6.2) Deputy Managing Director of Datapro Computer Program Co., Ltd.	2
Total		24

1.6.3 Data Collection

There were 3 types of data collection used to elicit information as follows:

(1.6.3.1) Documentary Study:

- Policy: The OVEC policy was studied to assess its relevance to ASEAN preparation

- Core-Curriculum: The core-curriculum was studied to see its relevance to ASEAN preparation

(1.6.3.2) Semi-structured Interview Protocol:

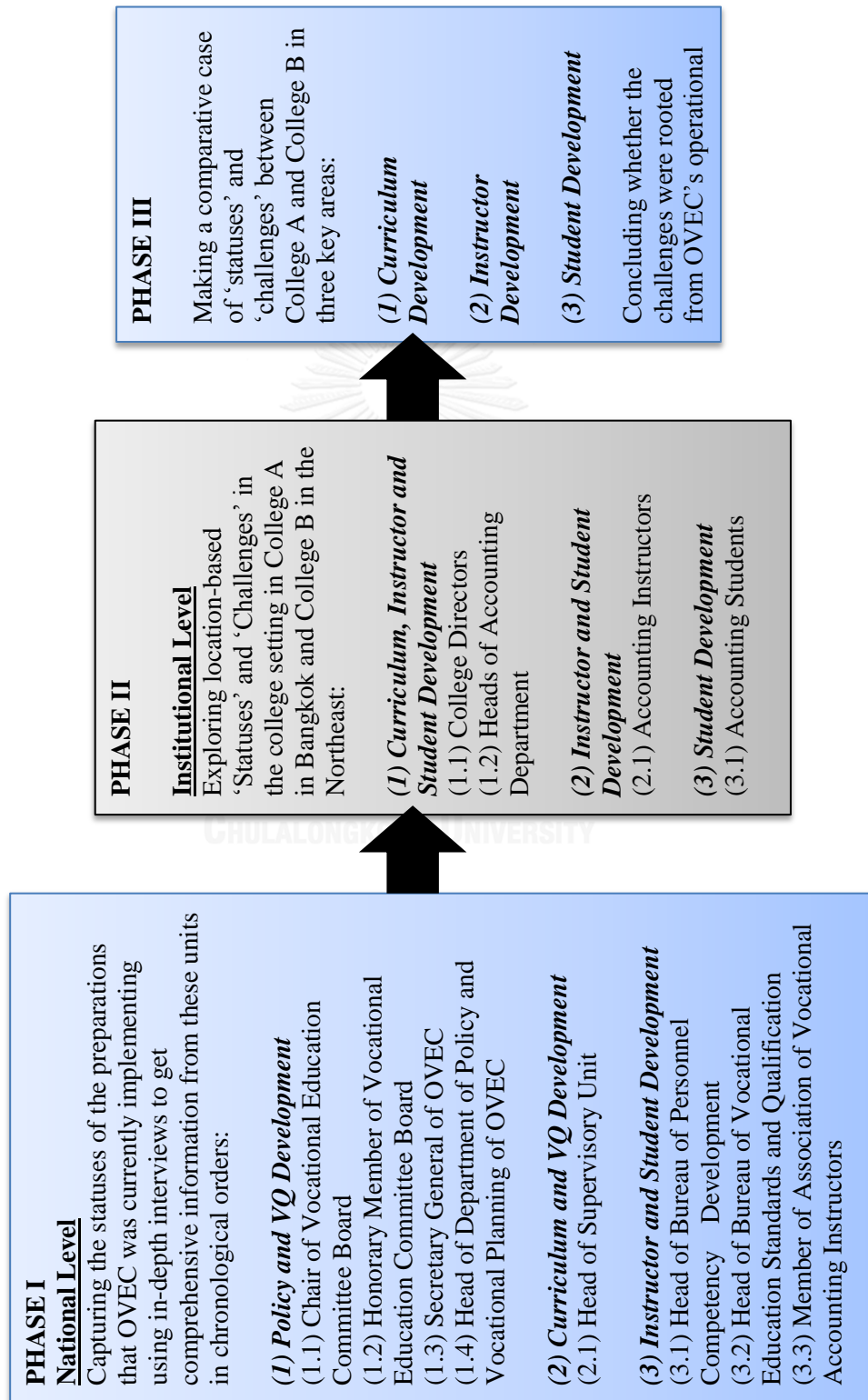
- The interviews were conducted using semi-structured interview protocol. The questions were designed beforehand while follow-up and probing questions were also asked to gain comprehensive knowledge on each topic.
- The questions were asked to the interviewees the same ways, however, a particular unit which was responsible for different issues, e.g. policy, core-curriculum, instructor development, student development and VQ development, could answer about each issues with different scales of comprehensiveness.

(1.6.3.2) Focus Group Discussion Protocol:

- The questions used in the Focus Group Discussion were asked to the accounting students in the theme of student development, thus, the questions were different from those used to interview other interviewees.

1.6.4 Data Collection Processes

There were 6 phases of the data collection process. The diagram below shows the processes in detail:



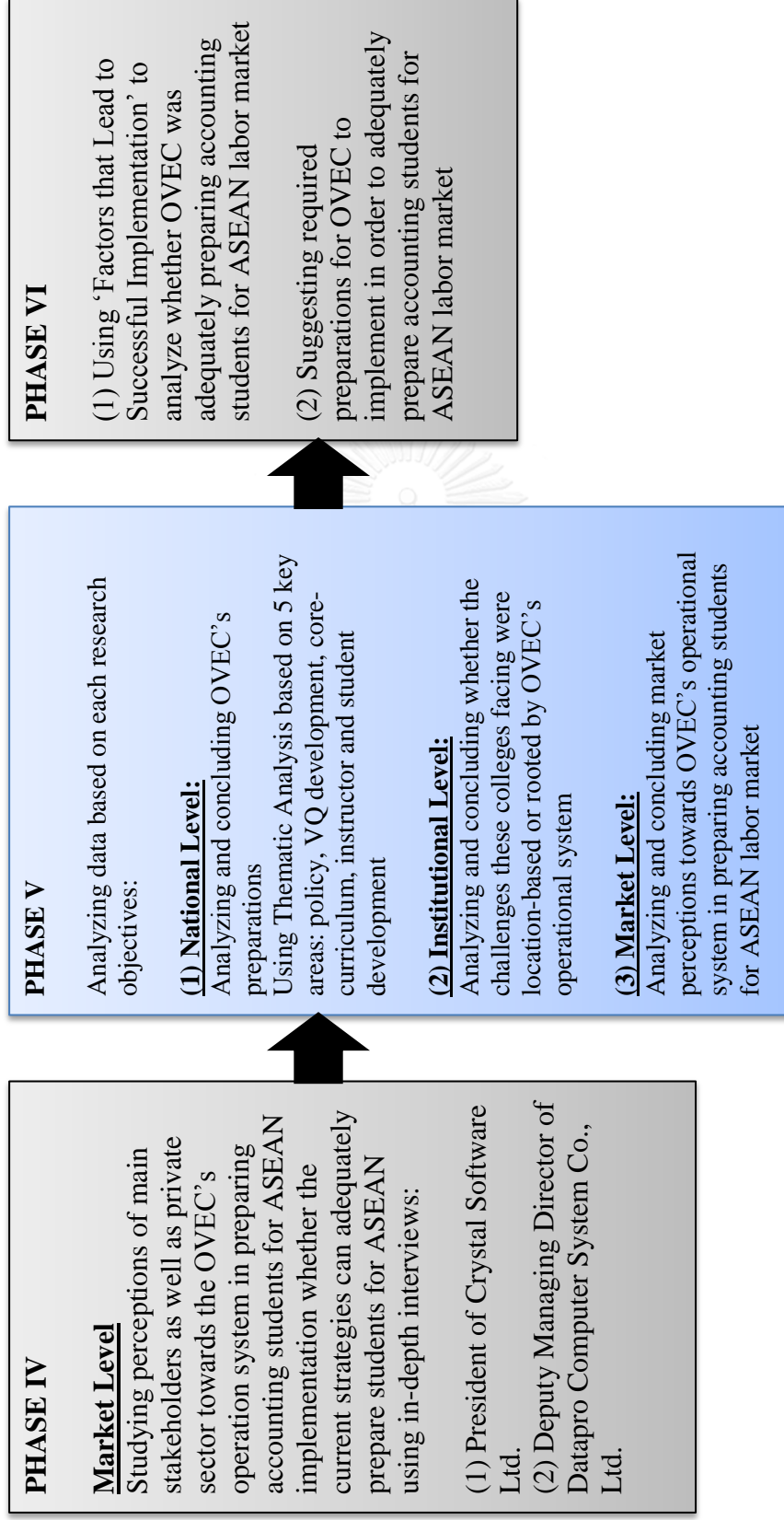


Figure 4: Data Collection Processes

1.6.5 Data Analysis

The research finding was analyzed using 2 approaches as follows:

(1.6.4.1) Comparison:

- i. All the data was transcribed and indexed. The comparison technique was used only to compare the statuses and challenges in the colleges as to achieve research objective number 2.
- ii. The researcher analyzed the data collected from the chosen Best Practice vocational colleges by grouping into the typologies of ‘statuses’ and ‘challenges’ in preparing for ASEAN. The data will be arranged in 3 aspects of (i) curriculum, (ii) instructor development and (iii) student development, as they were indexed.

(1.6.4.2) Analytic Induction:

The data achieved from the in-depth interviews will be analyzed by analytic induction through these following processes:

- i. The researcher transcribed the interviews into words and analyze the data collected from the interviews using Scissor and Sort Technique (Chantavanich, 2008; Chiemsuk, 2012; Podhisita, 2007) to interpret and arrange the data into themes using typologies.
- ii. The data was analyzed from the shared perceptions of college personnel: high and mid-level administrators, instructors and students and the private sector about OVEC preparation for ASEAN. The research applied the techniques of ‘working hypothesis’ or ‘memo’ (Chantavanich, 2013) to make temporary conclusion then the memo will be proven by others’ shared views as an inductive conclusion.
- iii. The researcher will use descriptive writing in order to build up the analysis with thick description (Chantavanich, 2013).

1.6.6 Expected Outcome

The study is expected to benefit over two levels:

(1.6.6.1) National Level:

The study analyzes the preparations for ASEAN by studying the

statuses and challenges faced by the Best Practice Vocational Colleges. The challenges are expected to give insights to OVEC to launch responsive strategies to tackle the challenges that exist at ground or college level. Specifically, this study aims to study the challenges that the college personnel or prospective accountancy professions face. This is expected to make MRA in Accountancy Professions more meaningful in the context of Thailand, specifically for vocational graduates.

Perceptions from college personnel, private sector and subject-matter experts are expected to assess and evaluate OVEC's operational system and to take into consideration its betterment of policy strategies, core-curriculum, VQ development and instructor and student development to be responsive to the changing demands of market, society and education in ASEAN. Their voices and perceptions reflect what contributions OVEC should be making in order to have a mutually beneficial impact for all main stakeholders in the vocational education stream.

(1.6.6.2) Market Level:

The market is expected to benefit from this study by projecting their demands for the vocational accounting graduates. Their perceptions are expected to benefit not only the betterment of the OVEC's operational system in the ASEAN preparations for accountancy professionals, but also the market. This study can act as a channel of discussion between them and the policy-making body of the vocational stream

(1.6.6.3) Individual Level:

Accountancy professionals, especially vocational graduates, will benefit from the expected betterment of OVEC policies. MRA in Accounting Services is therefore expected to be more enjoyable for the prospective accountancy professionals.

1.7 Limitations

The samples included in the study were chosen purposively and therefore the research findings must make generalizations, presenting a flaw with the research.

The positions and duties of the samples determined their legitimacy to be selected related to the 5 key areas of policy, core-curriculum, VQ development, instructor development and student development in preparing for ASEAN.

The research sites were chosen specifically based on the criteria that they were vocational colleges located in Bangkok and the Northeast. The researcher made a comparative case of 'statuses' and 'challenges' in these chosen colleges based on the preliminary interviews in order to understand whether the challenges they were facing were location-based or rooted from the OVEC's operational system. The process of sampling and research sites selections were purposive and therefore could limit the generalizability of results. However, since the aim of the study is to gain in-depth information and perceptions, the selection processes are considered logical for this study.

Time constraint was another challenge in the study. Limitations on time meant that the researcher was unable to include all regions in Thailand in the research scope. Also, the research might have provided more details and interesting insights if all the samples including high-level administrator, mid-level administrator, students, subject matter experts and private sector, were able to come together for a Focus Group Discussion. However, due to their mismatched responsibilities and schedules, the researcher was only able to conduct individual, but in-depth, interviews. The information comprehensively provides all necessary details to answer the research questions, despite using different approaches to previous studies in collecting data.

Lastly, the private sector, or the companies, in the study were chosen based on their proximity and familiarity with the vocational education as collaborators with OVEC in developing accounting software for vocational students. Again, generalizability is a flaw with this aspect of the study. Nevertheless, their proximity and familiarity with OVEC validated the selection process and gained the necessary information.

1.8 Methodology Matrix

Refer to Table 2 below:

Research Objectives	Source of Information	Data Collection	Data Analysis
1.) To identify statuses of OVEC preparation for ASEAN community in terms of policy, qualification framework, core curriculum, instructor development and student development in the field of accountancy.	<p>1.1) Secondary data: OVEC policy</p> <p>1.2) Secondary data: OVEC core-curriculum from Supervisory Unit, OVEC</p> <p>1.3) Primary data: Statuses and challenges in policy, qualification framework, core-curriculum, Instructor and student development projects varying in sources of data depending on responsibilities of each OVEC units:</p> <p>(1) Policy and Qualification Framework Development</p> <p>(1.1) Chair of Vocational Education Committee</p> <p>(1.2) Honorary Member of Vocational Education Committee</p> <p>(1.3) Head of Department of Policy and Vocational Planning</p> <p>(2) Curriculum and Qualification Framework</p> <p>(2.1) Head of Supervisory Unit</p> <p>(3) Instructor and Student Development</p> <p>(3.1) Head of Bureau of Personnel Competency Development</p> <p>(3.2) Head of Bureau of Vocational Education Standards and Qualification</p> <p>(3.3) Member of the Association of Vocational Accounting Instructors</p>	<p>1.1) Documentary Study</p> <p>1.2) Documentary Study</p> <p>1.3) Semi-structured interview</p>	<p>1.1) Content Analysis</p> <p>1.2) Content Analysis</p> <p>1.3) Content Analysis</p>
2.) To identify statuses and challenges of Best Practice Vocational colleges in preparing accountant students for ASEAN in terms of core curriculum, instructor development and student development.	<p>2.1.1) Secondary data: Accounting curriculum</p> <p>2.1.2) Primary data: perception on 'statuses' and 'challenges' on the curriculum preparation for ASEAN from high and mid-level administrators and accounting instructors</p> <p>2.2) Primary data: Instructor development preparation regarding 'statuses' and 'challenges' from high and mid-level administrators and instructors</p> <p>2.3) Primary data: Student development preparation regarding 'statuses' and 'challenges' from high and mid-level administrators, instructors and students</p>	<p>-</p> <p>2.1.2) Semi-structured interviews</p> <p>2.2) Semi-structured interviews</p> <p>2.3) Focus Group Discussion</p>	<p>2.1.1) Content Analysis</p> <p>2.1.2) Content Analysis</p> <p>2.2) Content Analysis</p> <p>2.3) Content Analysis</p>

<p>3) To assess perceptions of the main stakeholders towards OVEC in preparing vocational education for ASEAN in the field of accountancy.</p>	<p>3.1) Primary Data: Perceptions of high-level administrators on qualification framework, core curriculum, instructor development, student development and policy towards OVEC operation</p> <p>3.2) Primary Data: Perceptions of mid-level administrators on qualification framework, core curriculum, instructor development, student development and policy towards OVEC operation</p> <p>3.3) Primary Data: Perceptions of accountant instructors on qualification framework, core curriculum, instructor development, student development and policy towards OVEC operation</p> <p>3.4) Primary Data: Perceptions of students on qualification framework, core curriculum, instructor development, student development and policy towards OVEC operation</p> <p>3.5) Primary Data: Perception of industrial sector on qualification framework, student development and policy towards OVEC operation</p>	<p>3.1) Semi-structured interview</p> <p>3.2) Semi-structured interview</p> <p>3.3) Semi-structured interview</p> <p>3.4) Focused group discussion</p> <p>3.5) Semi-structured interview</p>	<p>3.1) Content Analysis</p> <p>3.2) Content Analysis</p> <p>3.3) Content Analysis</p> <p>3.4) Content Analysis</p> <p>3.5) Content Analysis</p>
<p>4) To assess whether the OVEC* is adequately preparing for ASEAN</p>	<p>4) Perceptions of main stakeholders in vocational education: OVEC, vocational colleges and industrial sector</p>	<p>4) Semi-structured interview</p>	<p>4) Factors that Lead to Successful Implementation Framework</p>

CHAPTER II

LITERATURE REVIEW

The review of literature for this research aims to study how the changing of the economic and political context has shaped the educational context for the opening of the ASEAN Economic Community. The review will cover the following six points:

- 2.1) ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services
- 2.2) Legitimacy of Vocational Accountancy Professions by MRA
- 2.3) Implementation Staircase Theory
- 2.4) Labor Mobility Models and Qualification Framework
- 2.5) Concept of Vocational Education
- 2.6) ASEAN, Liberalization and Education
- 2.7) Previous Studies

2.1 ASEAN Mutual Recognition Arrangement on Accountancy Services

As a result of the proposed ASEAN single market and production base, the establishment of united and prosperous integration has urged all ASEAN member countries to collaboratively create Mutual Recognition Arrangements (MRAs). The MRAs was established during the 9th ASEAN Summit 2004 in Bali, Indonesia to facilitate the movement of professions of high skilled labor within the bloc.

MRAs include 8 careers of skilled labor force, namely, (i) Engineering Services, (ii) Nursing Services, (iii) Architectural Services, (iv) Surveying Qualification, (v) Medical Practitioners, (vi) Dental Practitioners, (vii) Accountancy Services and, recently approved in 2011, (viii) Tourism Services.

However, it is vital to note that this particular establishment in 2009 for the accounting professions was known as only the Mutual Recognition Arrangement

Framework on Accountancy Services.⁴ Thus, it was not a full implementation until recently in 2011 (Fukunaga, 2015).

MRAs on Accountancy Services facilitate the negotiations of MRAs in the Accountancy Services among ASEAN member states. This is, as well, to promote exchanges in information, expertise, experiences and best practice to other members. It is expected that ASEAN member countries will export their skilled labour in the area of accountancy within the region. According to ASEAN Secretariat (2003), it was noted that different levels of development of Accountancy Services among ASEAN member states vary. Thus, it is dependent on each member country to opt to accept terms and agreements on bilateral or multilateral basis.

The sections below were stated in the MRA in Accountancy Services that all the ASEAN member countries agreed on. The full version can be accessed via ASEAN.org.

2.1.1) Article I: objectives and principles of MRAs on Accountancy Services

The objectives and principles of the MRA Framework on accountancy services are as follows:

(2.1.1.1) To facilitate the negotiations of MRAs on Accountancy Services between of among ASEAN member states

(2.1.1.2) To exchange information on Best Practices on standards and qualifications in the area of accountancy services

After realizing the objective above, ASEAN member states are engaged to prepare these areas as follows:

(2.1.1.3) Improve quality of accountancy profession

(2.1.1.4) Enhance cooperation in the accountancy services

(2.1.1.5) Conform domestic regulations of ASEAN member states without lowering the standard of qualifications of accountancy services in any of the ASEAN member country

⁴ The ASEAN MRA Framework on Accountancy Services was signed in Cha-am, Thailand on 26 February 2009 while in 2011 the MRA was fully established as ‘MRA on Accountancy Services’ (Fukunaga, 2015)

(2.1.1.6) Conform to all negotiations between or among ASEAN member states for the bilateral or multilateral MRAs on Accountancy Services based on fairness, objectivity and reciprocity

2.1.2) Article II: Definition and Scope of MRAs on Accountancy Services

ASEAN member countries have agreed to define relevant terms of accountancy as follows:

(2.1.2.1) Accreditation refers to quality assurance of qualified accountants by National Accountancy Bodies and/or Professional Regulatory Authorities.

(2.1.2.2) Certification refers to the issuance of a certificate or license to those who have met specified requirements by either a National Accountancy Body or a Professional Regulatory Authority

(2.1.2.3) Criteria or Standards refers to the conditions required by a National Accountancy Body and/or a Professional Regulatory Authority to be met by the Professional Accountant

(2.1.2.4) Domestic Regulations refers to laws, by-laws, regulations, rules and orders of the respective ASEAN member states, as well as directives, guidelines and standards relating to Accountancy Services issued by the respective National Accountancy Bodies and/or Professional Regulatory Authorities.

(2.1.2.5) Host Country refers to the ASEAN member state where the ASEAN chartered Professional Accountant (ACPA) applied to practice or is authorized to practice accountancy services

(2.1.2.6) National Accountancy Body (NAB) refers to the designated professional accountancy body as listed in Appendix I. ASEAN member states may have different nomenclatures for this term

(2.1.2.7) Participating ASEAN Member State refers to an ASEAN Member state which has not ceased its participation in this Arrangement pursuant

(2.1.2.8) Professional Accountant refers to a natural person who is a national of an ASEAN member state and is assessed by the National Accountancy Body and/or Professional Regulatory Authority of any participating ASEAN member states as being technically, morally, ethically and legally qualified to undertake professional

accountancy practice. ASEAN member states may have different nomenclatures and requirements for this term.

(2.1.2.9) Professional Regulatory Authority (PRA) refers to the designated government body or its authorized agency in charge of regulating the practice of accountancy services

(2.1.2.10) Recognition refers to acceptance by a National Accountancy Body and/or a professional regulatory authority of demonstration of compliance with their requirements.

(2.1.2.11) Registered Foreign Professional Accountant (RFPA) refers to an ASEAN Chartered Professional Accountant (ACPA) who has successfully applied to and is authorized by the National Accountancy Body and/ or Professional Regulatory Authority of a Host Country to work in that host country.

2.1.3) Article III: Basis of Qualification of the Pursuant

Each Practicing Professional Accountant (PPA) should be able to meet the requirements of recognition in terms of education, licenses, demonstration of competencies, experience and International Federation of Accountants (IFAC) Standards and Guidelines. To say more, the requirements can be explained as follows:

(2.1.3.1) Education:

Initially, the PPA should be able to meet the educational requirement of the country of origin. Later, through the assessment of the host country, the PPA's education maybe approved satisfactorily by the host country's NAB or PRA.

(2.1.3.2) Licenses:

When additional licenses are required other than those from governmental or regulatory bodies other than NAB or PRA, the PPA should be facilitated by the ASEAN member states to get the approval.

(2.1.3.3) Demonstration of Competencies:

PPA is required to demonstrate that they have gained knowledge of the domestic regulations of the host country.

(2.1.3.4) Experience:

The range of experience is varied according to the requirement of each ASEAN host country.

(2.1.3.5) International Federation of Accountants (IFAC) Standards and Guidelines

Each ASEAN member country is encouraged to base the competency standard and guidelines from the IFAC as to refer to the PPA qualification. Moreover, the domestic regulation of each country should not be taken for granted when taking IFAC into consideration.

2.1.4) Article IV: Recognition, qualifications and Eligibility

(2.1.4.1) Qualifications to Apply to be an ASEAN Chartered Professional Accountant (ACPA)

A professional accountant is eligible to apply through the Monitoring Committee of his or her country of origin, to be registered as an ASEAN Chartered Professional Accountant (ACPA) on the ASEAN Chartered Professional Accountant Register (ACPAR) provided that he or she possess the following qualifications:

(i) He/she has to complete a degree in Accountancy and pass the professional accountancy examination under the term of agreement from the National Accountancy Body (NAB) or Professional Regulatory Authority (PRA) of the country of origin or host country. Also, he/she can be recognized through the realization of qualification from the NAB or PRA.

(ii) He/she has a professional certificate recognized by NAB or PRA

(iii) He/she has at least 3 years of the experience in the field

(iv) He/she has gained Continuing Professional Development (CPD) from the country of the origin

(v) He/she has certification from the NAB and/or PRA from the country of origin. The regulation requires he or she without any record of serious violation in the practice of accountancy.

In conclusion, MRAs are one of the facilitating mechanisms for movement of services and persons that will drive other sectors such as investment, goods and fund within the region, and thus will enhance the intra-competition as well as economic and social opportunities. MRAs are not a guarantee that laborers can move freely but

rather to facilitate an easier process. Those who fit the given requirements in terms of education, licenses, etc. are encouraged to move to achieve better remunerations and working experiences. However, when looking into the process, much has to depend on the decision of the national body or the host country because MRAs are not a tool able to eliminate all barriers, especially when considering the authority of the nation-state

Evidently, all decision-making processes must be in compliance with the national body, such as NAB and PRA, of the host country. Those who intend to move for employment in other ASEAN member states are required to apprehend a particular host country's domestic regulations and standards in order to be sufficiently prepared. Accountancy professions or PPA will benefit from the agreement if they are prepared in knowledge and skills by relevant offices, schools, industries and keep themselves updated with information and regulations about the host country they aspire to move to.

2.2 Legitimacy of Vocational Accountancy Professions by MRA

It is essential to give some background on the status of accounting professionals in ASEAN in order to understand details in later parts of the study. This data was accumulated through trusted secondary documentary research and personal communication with subject-matter experts in the Federation of Accounting Professions (FAP).

This part will cover:

- Population Size of Accounting Professions in ASEAN
- Inactive ASEAN Federation of Accountancy (AFA)
- FAP recognition of Practicing Professional Accountant

2.2.1 Population Size of Accounting Professions in ASEAN and Thailand

As Table 3 below shows, Thailand ranks the highest in terms of the population size of accountancy professionals in ASEAN, with a total of 57,467 accountants. Thailand is able to benefit from the opportunity of Mutual Recognition Arrangements

(MRAs) to facilitate mobility of professional accountants with other ASEAN members. However, there are substantial constraints to the full implementation of MRAs, as will be explained in later points.

Table 3: Number of Accountants in ASEAN

Country	Number of Accountants	% of total in ASEAN
Brunei	50	0.03%
Cambodia	258	0.15%
Indonesia	20,735	12.07%
Lao	175 ⁷	0.10%
Malaysia	32,750	19.06%
Myanmar	550	0.32%
Philippines	21,586	12.57%
Singapore	28,869	16.80%
Thailand	57,467	33.45%
Vietnam	9,350	5.44%
Total	171,790	100.00%

Source: World Bank Group (2014) ⁵

Additionally, the data from the AEC Seminar held by FAP in 2014, as shown in the Table 7 below, similar figures. Thailand still has the highest number of the accounting professionals overall, but when calculating the number of accounting professionals per 1 million persons, Singapore and Malaysia have greater numbers compared to Thailand, with 5,479, 1,043 and 825 per 1 million persons respectively (Federation of Accounting Professions, 2014b).

Considering these numbers, Singapore and Malaysia have an advantage in exporting their professional laborers to work in other ASEAN countries. Moreover, with English being widely understood by Singaporeans and Malaysians the opportunities for laborers from these two countries are greatly increased.

According to this data, Cambodia, Lao PDR, Myanmar and Vietnam (CLMV) countries are lacking in their numbers of accounting professionals.

⁵ According to the report, this number was based on a data gathered from January 2013 – March 2014

Specifically, with its expanding business sector, Myanmar has a high demand for accounting professionals. This is a good opportunity for ASEAN accounting professionals from outside to enter the CLMV labor market. It is expected that those from Thailand, Singapore and Malaysia will be able to move and work in CLMV countries as well as in Indonesia and the Philippines where the numbers of accounting professionals are relatively lower.

ASEAN accounting professionals can benefit from the varying pools of workers among 10 ASEAN member countries, with many expected to take opportunities in CLMV countries or in Indonesia. However, those providing accountancy services must be aware of the risks with MRA, as sometimes opportunities might appear to outweigh the cost. MRA will encourage greater competition in the ASEAN single market and as a result, employment security should secure for individuals.

Table 4: Number of Accountants in ASEAN per 1 Million (Persons)

Countries	Professional Accountants (Persons)	Total Professional Accountants (Percent)	Population Sizes (Million)	Professional Accountants per 1 Million Persons
Thailand	56,125	39.03	68	825
Malaysia	30,236	21.03	29	1,043
Singapore	27,394	19.05	5	5,479
Indonesia	15,940	11.08	245	65
Vietnam	8,000	5.56	88	91
The Philippines	7,194	3.54	98	73
Myanmar	542	0.38	60	9
Cambodia	249	0.17	14	18
Laos	176	0.12	6	29
Brunei	57	0.04	0.3	190
Total	145,913	100	613	238

Source: Federation of Accounting Professions (2014b)⁶

2.2.2 Inactive ASEAN Federation of Accountancy (AFA)

The ASEAN Federation of Accountancy (AFA), founded in 1977, is a

⁶ the data can be accessed based on document posted online by the Federation of Accounting Professions (FAP) via http://www.fap.or.th/images/column_1413181268/AEC_Siminar_131057.pdf

regional responsible body overseeing Professional Accountancy Organizations (PAOs) in each of the ASEAN member states. However, it has not been recognized as a regional accounting organization by the International Federation of Accountants (IFAC) (World Bank Group, 2014).⁷

Its objectives are mainly to supervise and manage any problems encountered by accounting services in ASEAN. AFA is also the supervising National Accountancy Body (NAB) of each ASEAN country and acts as a means of communication by cooperating with all ASEAN NABs.

However, being unrecognized by IFAC limits its capacity and so its first priority is to obtain official recognition.

NABs under the AFA are including these figures as follows:

- (i) Brunei Institute of Certified Public Accountants
- (ii) Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA)
- (iii) Indonesian Institute of Accountants (IAI); Indonesian Institute of CPAs (IAPI)
- (iv) Lao Institute of Certified Public Accountants (LICPA)
- (v) Malaysian Institute of Accountants (MIA); Malaysian Institute of CPAs (MICPA)
- (vi) Myanmar Institute of Certified Public Accountants (MICPA)
- (vii) Philippine Institute of Certified Public Accountants (PICPA); Association of CPAs in Public Practice (ACPAPP)
- (viii) Institute of Singapore Chartered Accountants (ISCA)
- (ix) Federation of Accounting Professions (FAP)
- (x) Vietnam Association of Accountants and Auditors (VAA); Vietnam Association of CPAs (VACPA)

According to World Bank Group (2014) almost all NABs are acknowledged by IFAC, namely, Indonesia, Malaysia, the Philippines, Singapore, Thailand and

⁷ the statement is mentioned on page 14 of the report. Only Confederation of Asian and Pacific Accountants (CAPA) is recognized by IFAC but only two ASEAN countries are current members of CAPA: the Philippines and Vietnam.

Vietnam. Cambodia and Brunei are IFAC associates but not members while Myanmar and Lao PDR are in the discussion process with IFAC (World Bank, 2009; World Bank Group, 2014).

If ASEAN aspires to have closer collaboration with others, all ASEAN countries should be encouraged to become IFAC members and improve their quality to match international expectations. Not being able to attain membership in IFAC may result in larger gaps of disparity and widen the development gap within MRA in accounting services, which all ASEAN member countries are supposedly entitled to. The next step is to achieve common ground and closer collaboration, through efforts by the AFA to attain IFAC memberships to build trust in the international stage as well as within the ASEAN member states.

2.2.3 Legitimacy of accountancy services

2.2.3.1 FAP

As FAP is the NAB of Thailand, it has a responsibility to promote and develop accountancy professionals according to the Accounting Professions Act B.E.2547 (2004). Adding to that, FAP is a central body that registers, certifies, assigns and revokes the membership of Practicing Professional Accountants (PPA) ("Accounting Professions Act B.E.2547," 2004). The accountancy professionals that can register under the authority of FAP include auditors, bookkeepers, tax accountants, managerial accountants and other accounting services. The highest level of accountancy professional is Certified Accounting Profession (CPA).

According to the Act section 12, there are four types of membership in FAP as follows:

- (i) Ordinary Member
- (ii) Extraordinary Member
- (iii) Associate Member
- (iv) Honorable Member

2.2.3.2 Scope of Accountancy Services that can move accordingly to MRA in Accountancy Services

To push for competitiveness-driven market, the ASEAN single market is ready to receive professional labor as declared in MRA in accounting services that are covered under Central Product Classification 862 of the Provisional CPC of the United Nations. These services are, for example, accounting, auditing and bookkeeping (Federation of Accounting Professions, 2014b).

However, the movement requires PPA to go through the authority of their NAB in their country of origin before they can be granted to move to their aspired host countries. After the NAB certifies them to have proper qualifications⁸, they must abide by the law and regulations of their host countries.

Furthermore, the Accountancy Act B.E.2547 (2004) defines that the accountancy professions are the ranges of services of bookkeeping, auditing, managerial accounting, accounting system, tax accounting, accounting education and technology are so on ("Accounting Professions Act B.E.2547," 2004). Due to the definition given clearly above, it asserts the validity of other accounting services to move under MRA and it is not limited to only CPA.

2.2.3.3 Definition and Legitimacy of Bookkeepers

As this study intends to put a spotlight on the preparation undertaken in order to ease semi-skilled labor whom are graduates from vocational education stream with high vocational certificate to seek the opportunities in the ASEAN single market and production base, the portion here will explain what approaches the graduates need to take to do so.

First, bookkeeper is defined as “a person who is responsible for the bookkeeping in accordance with the law on accounting” ("Accounting Professions Act B.E.2547," 2004, p. 1). To be a bookkeeper, an individual gets to decide to enter FAP in these 2 ways: (i) be an associate member of FAP or (ii) register as a bookkeeper under the stated qualifications of FAP.

⁸ please refer to the literature review under the topic of MRA in accountancy services

(i) *Be an associate member of FAP requires an individual to meet these qualifications as follows:*

- Under Bachelor degree in accounting or other business-related field
- Pay fee of 300 Baht annually
- his or her status is recognized equivalent to extraordinary member

Table 5: Types of FAP Membership⁹

Type	Minimum educational requirement	Rights, Duties, and Benefit	Total members as at 31/12/2013
Ordinary FAP member	Bachelor degree in accounting	<ul style="list-style-type: none"> - Voting right in AGM - Opinion giving during AGM - Being candidate in FAP director election - Membership fee of Baht 500/year - Discounts on FAP's publication and training* - Others as established by FAP 	49,455
Extra ordinary FAP member	Bachelor degree in other business-related field	<ul style="list-style-type: none"> - Opinion giving during AGM - Membership fee payment of Baht 500/year - Discounts on FAP's publication and training* - Others as established by FAP 	486
Associated FAP member	Under bachelor degree in accounting or other business-related field	<ul style="list-style-type: none"> - Equivalent to extraordinary FAP membership - Membership fee of Baht 300/year 	2,195
Non-member registered accountant	Under bachelor degree in accounting or other business-related field	<ul style="list-style-type: none"> - Status fee of Baht 300/year applied for education level under bachelor degree - Status fee of Baht 500/year applied for education level Bachelor degree 	125
Honorable member	Not specified	<ul style="list-style-type: none"> - Equivalent to ordinary FAP membership - No membership fee 	-

Source: Federation of Accounting Professions (2013)

(ii) *Register as a bookkeeper under the stated qualifications of FAP*

According to "Accounting Professions Act B.E.2547" 2004), bookkeeping persons shall be able to fulfill with these requirements as follows:

- Residing in the Kingdom of Thailand

⁹ the table can be found via <http://en.fap.or.th/index.php?lay=show&ac=article&Id=539627707> with latest update in 2013; According to Accounting Professions Act B.E.2547 Section 11 and 78, those who provide accountancy services such as auditing, bookkeeping, and other services are required to register with the Federation of Accounting Professions.

- Having adequate knowledge of Thai language to do bookkeeping
- Not having unlawful qualifications under the Accounting Profession Act
- Not having been imprisoned unless having been released over 3 years
- Working as bookkeeping persons in registered Limited Partnership or Company Limited according to Thai law with the annual closing not exceeding 5 million Bahts, total assets not exceeding 30 million Bahts and gross income not exceeding 30 million Bahts.

Provided that individuals are able to meet all these requirements, they are able to become registered bookkeepers ratified by FAP who are able to work in other ASEAN countries.

Movement is not restricted to CPA, a service which only BA graduates are allowed to give. Bookkeepers with high vocational certificates are also entitled to gain from MRA in accountancy services if they are recognized by FAP.

2.3 Implementation Staircase Theory

2.3.1 Implementation

Before moving on to the ‘Implementation Staircase Theory’ (Gale, 1999; Lingard & Garrick, 1997; Trowler, 2002), it is necessary to apprehend what ‘implementation’ is. In this study, the implementation is related to the preparation for ASEAN that OVEC is overseeing in vocational education stream. There are a number of academics that defined the term ‘implementation.’

Pressman and Wildavsky (1973)) defined the term as a process that linked objectives or goals with the action implemented in order to achieve such objectives or goals.

Meter and Horn (1975) added a deeper definition as a set of actions implemented according to the plan or goals set in an earlier stage.

Another interesting viewpoint came from **Badach (1980)** who described ‘implementation’ as a process of linking action with set goals, but also a conflict of

actions of political actors who bargained for their own interests that might eventually go against the mandate of the policy. To say, implementation is a so-called political game of conflicting interests.

Barrett and Fudge (1981) elaborated that implementation was not restricted to the way those in the authority decided to launch the effective policies or set the goals and objectives. It was necessary to lay out 'what is done' in the real situation after it has passed from the hands of the decision-making body. The intention of the study of implementation deals with observation on the ground in order to capture what has been implemented, and how and why that particular event occurred.

Quade (1982) focused on what the previous academics did not consider. He suggested that prior to the look at the 'implementation' process, there must be verification from that actor or institution that they have understood the policy, thus, accepted to take the policy to be implemented in their institutions.

Alexander and Mazmanian (1985) later captured the essence of the term as a set of actions carried out to answer a particular objective and goal to benefit a particular targeted group of people. Hence, the 'implementation' was a process that should begin on the ground.

Even though the study of 'implementation' is not new, few academics give it full consideration, with the process of 'policy formulation' being more frequently discussed. In Thailand, there have been academics that mention 'implementation' in their work.

After a review of various publications on the issue, **Yavaprabhas (2002)** explained the term as a process of continuous action done to accomplish what stated as the policy's objectives in the stage of policy formulation.

Chantasorn (1997) argued that the 'implementation' process dealt with the organizational management of resources and strategies in order to accomplish a said goal.

Similarly, **Thongkhao (2008)** agreed that organizational capacity to understand the issue in their hand in order to be able to efficiently implement the policy as well as to avoid obstacles that impede success.

In summary, the term ‘implementation’ is a process that involves organization or individuals to put effort on a set of actions to manage resources in a way that can bring about the results stated in the policy. Due to the complexity of policies, there is the potential for conflicts of interests to occur while implementing due to the involvement of heterogeneous stakeholders in the process.

2.3.2 Factors that lead to successful implementation

To build a strong ground for implementation success, it is important to take a look at important leading-to-success factors suggested by well-known academics. Based on the argument of Ripley & Franklin (1982) these factors are applicable to general policies. Accumulated from well-known academics in the field both Thai and western such as **Thongkhao (2008); Meter and Horn (1975)** cited in **ThongKhao (2000)** and **Juengjarernrat (2012)**, these are factors that lead to successful implementation.

(i) Policy Standard and Objectives:

The statement of the policy should be clear and can be easily conveyed to implementers.

(ii) Resources:

Resources are necessary to be provided in order to efficiently implement the policy. These resources are not limited to only funding but also human resources, equipment and other facilitators.

(iii) Inter-organizational Communication and Incentives:

Communication is essential to keep implementers and personnel in implementing organizations in the same pace. The mutual understanding will enable implementers to come up with clear guidelines and activities.

(iv) Organizational Capacity:

The capacity of an organization is a vital factor that leads to successful implementation. To say, this capacity is derived from implementers’ capacity, discretion and organizational structure, resource availability and support from other organizations or relevant bodies.

(v) Economic, Social and Political Context:

This factor accentuates that environment has a strategic role in influencing the outcome of the implementation such as economic context on provision of resources as well as views and perception of citizens, leaders, stakeholders and politicians.

(vi) Implementer Attitude:

The implementers' attitude contributes to the implementation success in terms of acceptance, rejection, understanding, negligence and responsibility.

(vii) Leader Capacity:

The capacity of the leader is the driving force in initiating the policy, building networks for individuals and organizations to compromise conflicts and negotiating between groups, motivating and communicating with politicians, lawyers, academics and other key role individuals. There might be only one leader in each policy but for national policy there can be more than one leader. Nevertheless, the most influential and authoritative role in implementing education policy, for example, is the minister of Education.

(viii) Monitoring and Evaluation/ Incentives and Sanction:

Monitoring and Evaluation contributes to a lesson-learned process, corruption, as well as the betterment of an administration system. Incentives can be used as a positive encouragement for the implementers to keep being motivated while sanction is a strategy to prevent inappropriate actions.

To conclude, the implementation process is likely to be successful if these factors are laid in foundation. These factors, however, are directed more towards the responsibility of the national level or the office of Vocational Education Commission (OVEC) to prepare the policies to be ready-to-use as much as possible for the implementers, since most factors here can be said to be top- down. Only organization capacity and implementers' attitudes imply the responsibility of those key-implementing roles in the actual settings while economic, social and political context is a factor that is external to controllable circumstances. These factors will be utilized in the study since they can frame the challenges of policy implementation that implementers on the ground are facing. Also, it is essential to be used as a frame to analyze whether OVEC is preparing sufficiently to enter ASEAN.

2.3.3 Implementation staircase

In *'Higher Education Policy and Institutional Change,' Trowler (2002)*) argued that policy-making is not completed in the formal settings, but is being constructed as a policy is translated and reinterpreted into action during the implementation process. He further explained that since the policy is a very 'contextually contingent,' the outcome that is finalized can often deviate from the expected one.

Harman (1984) defined that the policy is either 'a course of action' or 'a position or stance' that is taken in dealing with 'a problem or matter of concern.' On the contrary, **Reynolds and Saunders (1987)** who invented the 'implementation staircase', argued that policy is more than what exists on paper but it is redefined as it passes through policy participants who are 'both receivers and agents of policy' in a hierarchical power. He elaborated that this complexity and dynamics can be presented in 'an implementation staircase' since the participants in each unit within a hierarchy have their own priorities, pressures and interests. These factors are *social processes* that are situated in specific contexts of practice that later shape the policy outcome. Additionally, the implementation staircase models Reynolds and Saunders' viewpoint *that these different sets of social processes cause a deviation from original purpose to outcome or 'an implementation gap'* (Gale, 1999; Lingard & Garrick, 1997; Trowler, 2002).

Dated back to **Merton (1968)**, Reynolds and Saunders shared the same stance with him that *contexts or locales have a powerful impact to the policy outcomes*. He realized that this might be because of unanticipated consequences, which could not be predicted during the policy formulation process. *The same policy would see different outcomes when implemented by different locales*. Many academics in the initial investigations of the implementation process agreed on the stance that the outcomes were contextually contingent (Arnot, David, & Weiner, 1996; Gewirtz, Ball, & Bowe, 1995; Woods, Bagley, & Glatter, 1996).

Brown and Duguid (1996) expanded the topic towards the discussion of noncompliant outcomes of the policy in terms of canonical practices and non-canonical practices. They defined canonical practices as road maps of prescriptive

statement for the participants to follow while non-canonical practices are dynamic events on the ground due to dynamics in knowledge, interests, expertise, ideas and roles. Both practices display the policy differently.

Ball (1994) explained the implementation process as when social actors whom were equipped with different social mindsets from those who originally created the policy put the policy into action. The response to the policy is, thus, social constructed by the communities or social groups. It has never been the case that a policy is practiced in a very static way but rather is dynamically reinterpreted, which sometimes those involved are not aware of.

Kogan, Bleiklie, and Henkel (2000) added that other than the diversity of thoughts from a variety of actors in the hierarchical system which affect the policy outcome, there are also sociopolitical factors that add ambiguity as well. The authors explained that regarding education policy, most policy-makers do not take into consideration teachers who are subject to other influences outside of the policy. The policy makers, therefore, cannot simply launch the policy and wait for the results because there is significant multi-causality that shapes the policy.

Kogan et al. (2000) realized that policy outcomes do not match directly to the master plan. Thus, the policy implementation is constantly and constructively processed by decisions of many different actors and organizations in different places and contexts. Also, the actors' decisions are heavily rooted in their institutional contexts.

The figure below displays the policy implementation staircase. With different levels of the units, each of the actors has their own responsibilities, perspectives, incentives and interests that later define and reinterpret the policy throughout the process. The levels here represent the education policy ranging from the national, institutional, departmental, classroom to individual levels.

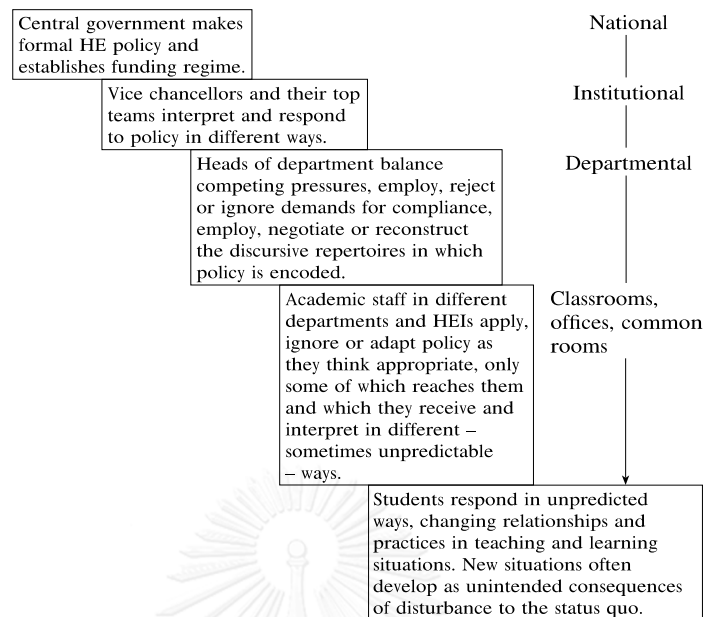


Figure 5: Implementation Staircase of Reynolds and Saunders (1987) adapted by and cited in Trowler (2002)

In conclusion, most academics in implementation studies recognize the delicate boundaries of policy formulation and the implementation process, but both are regarded as policy-making since they add to the definition and overall outcome of the policy. Thus, the policy is not static but dynamic as it goes through each implementing bodies in the hierarchical system. In each level, the implementing participants are governed by their specific sets of ideas, interests, perspectives and incentives, and these so-called social processes shape the policy. This 'implementation staircase' model also takes into account the influence of organizational capacity and sociopolitical context on the policy implementation, which covers the aforementioned factors that can lead to successful implementation. This model is a clear representative of the argument that policy implementation is greatly dependent on context. Therefore, the 'implementation staircase' is a very relevant model to presume that the statuses and challenges in preparing prospective ASEAN accountancy professions in each colleges are contextually contingent.

2.4 Labor Mobility Models and Qualification Framework

In the 9th ASEAN Summit, October 7th, 2004 in Bali, Indonesia, ASEAN member states agreed on Mutual Recognition Arrangements (MRAs) to facilitate professional and skilled labor within the bloc. Nevertheless, the mobility is limited to laborers whose qualifications fit the set standards of MRAs. There are 8 professions that include in MRAs as mentioned in previous part of the study.

2.4.1 4 Modes of Supply

Based on General Agreement on Trade in Services (GATS), which its purpose is to regulate labour mobility between countries for World Trade Organization (WTO) divides 4 modes of supply as follows (Panglilas, 2011):

(i) Mode 1: Cross-border Supply

Cross-border supply is a type of service that person A from country A gives to person B in country B without any presence of person A in country B. This type of service is similar to import and export of goods but, instead, in a form of service.

(ii) Mode 2: Consumption Abroad

Consumption abroad is when person A from country A travels to country B for a service that he/she is seeking such as tourism, medical service, and education.

(iii) Mode 3: Commercial Presence

Commercial Presence is when a service provider from country B invests and establishes a business entity in country A in order to give services such as an establishment of a company, branch, and an office.

(iv) Mode 4: Presence of Natural Person

Presence of Natural person is when person A from country A travels to country B to work in a service sector in country B. For example, a foreign architecture or engineer comes to Thailand to work or when a Thai architecture or engineer travels to Singapore and Malaysia to work.

MRAs is under the form of service in Mode 4 (Presence of Natural Person) which is under ASEAN Framework Agreement on Services (AFAS). The agreement is to eliminate as many as barriers to facilitate service providers to access a labor market in other ASEAN member countries. In MRA Handbook of Accountancy proposed by Federation of Accounting Professions (2014b), ASEAN member countries shared a view on taking these following actions:

- (i) Take into consideration of education, licenses, demonstration of competencies and experiences of a service provider
- (ii) Take into account of IFAC standard and guidelines as a principle of consideration
- (iii) Take into consideration a service provider's knowledge on domestic regulations of accountancy of a host country

MRA on Accountancy is expected to result in these following goals:

- (i) Enhance efficiency and quality of accountancy professions in the bloc
- (ii) Enhance cooperation in accountancy in the bloc
- (iii) Respect and conform domestic regulations in ASEAN member countries in terms of accountancy services
- (iv) Achieve fairness and reciprocity of ASEAN member countries in accountancy services

2.4.2 EU and GATS Model

Additionally, ASEAN MRAs resembles other agreements such as EU model, NAFTA model and GATS model. Hence, it is important to learn from other frameworks as well.

(i) European Union (EU) Model

The EU model is to provide services under mode 3, 1 and 4. EU Qualification Directive, founded in 2007, is the main body of legislation to encourage the aforesaid modes of supply. The EU Qualification Directive grants over 800 professions in Europe to move within the bloc with few obstacles. There are two levels of

recognition systems: automatic and general recognition system. Accountancy is a sub-category of the general recognition system, which means academic knowledge and skills will be transferred to a host country accordingly without encountering too many difficulties.

The EU model is not, however, without any issues in applying the recognition framework. First, the EU model deals with issues in qualifying language skills of the incoming person. This results in granting the person with entry since he/she meets EU requirements.

(ii) GATS Model

GATS model delegates the decision-making authority to professional associations. ASEAN model resembles the GATS model as well as other WTO members. Article VII of GATS allows the recognitions of education, experiences, licenses, certificates or other requirements in WTO members. The recognition can be made as unilateral, bilateral or plurilateral outside GATS framework. The incoming persons will have to show, in compliance, their education, experiences, licenses or certifications to the host country. After the incoming persons have made a request, the members have to do their best to encourage and facilitate the movement to happen without delay.

To conclude, ASEAN model most conforms to the GATS model since both require the incoming persons to show their competencies required by host countries through the recognition of professional associations in their home countries.

2.4.3 Vocational Qualification Framework (VQF)

The '*National Qualification Framework*' was defined in the publications of the International Labour Organization (ILO) and the Organisation for Economic Co-operation and Development (OECD) as:

“An instrument for the development and classifications according to a set of criteria for levels of learning achievement...All qualifications frameworks, however, establish a basis for improving the quality, accessibility, linkages

and public or labor market recognition of qualifications within a country and internationally.” (Ignjatović, Ivančič, & Svetlik, 2003; Tuck, 2007).

Simply put, it is a tool used to assess levels of qualifications of the graduates based on their specific set of professional skills and competency. ***This is to ensure (i) quality of education which is in parallel with the trainings and (ii) skills and knowledge of the graduates*** (Tuck, 2007).

The Qualification Framework in Vocational Education stream has been covered in vocational curriculum development by stating 3 core qualifications for graduates to excel at: attitudes, core competency and vocational competency both in vocational and high vocational certificate levels (Office of the Education Council, 2012). Thus, the qualification framework sets the goals that the vocational students are expected to achieve upon the graduation.

The qualification framework is required to be the tool that links education goals to education outcome. ***In most fields of study, the students’ vocational competency has not been certified by any professional body.*** Currently, the commitment on the development of Thai Qualification Framework for Vocational Education (VQF) is progressed in 3 fields of study: (i) Industrial Technology; (ii) Service Sector – Hotel and Restaurant and (iii) Agriculture (Office of the Education Council, 2012). Evidently, the field of accountancy has not been moving onward even though the field is advantageous from the long-established ASEAN’s MRA in accountancy services.

The principle of the Qualification Framework can be illustrated from the figure below:

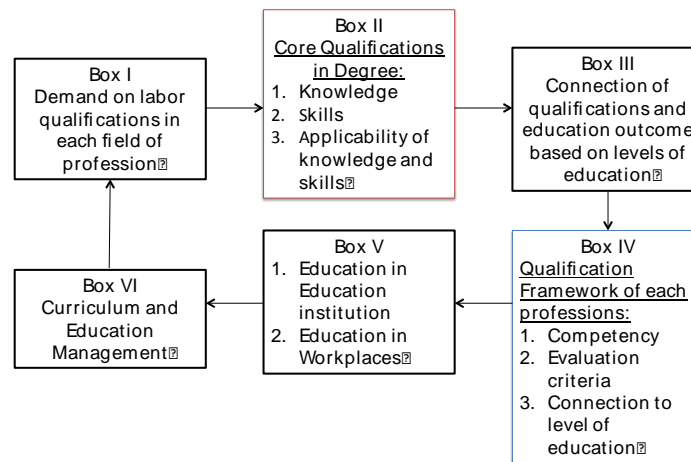


Figure 6: Principles of the National Qualification Framework

Source: Office of the Education Council (2012)

Based on the figure above, the vocational qualification framework (VQF) in the field of accountancy lacks the commitment in Box IV that accredits the vocational qualifications in accountancy services. Only the qualification goals are set in the curriculum of accountancy, as in Box II.

2.5 Concept of Vocational Education

Technical and vocational education was defined as the science of technical knowledge of “know how and know what,” practical knowledge of “what I ought to do” and critical knowledge of “relational autonomy” (Moodie, 2006).

According to the same source, the technical and vocational education is distinctive to that of the general education stream since it is the art of practical knowledge while the latter is the theoretical based education.

United Nations Educational Scientific and Cultural Organization (2001) referred to vocational education as “...the study of technologies and related sciences, and the acquisition of practical skills, attitudes, understanding and knowledge relating to occupations in various sectors of economic and social life.”

UNESCO-UNEVOC International Centre (2012), which is the responsible body for vocational education of UNESCO, gave the definition of Technical and

Vocational Education and Training (TVET) as an education that prepares workforce with knowledge and skills for the world of work.

Billett (1993) gave the definition of Vocational Education as a contextualized learning which students gain knowledge in “Natural Setting” such as workplace or school. The approach emphasizes apprenticeship, problem solving, and workplace context that has aligned with the ideology of ‘Constructivism.’

Panichkarn (2011) defined Vocational Education as an institution that places emphasis on vocational education management and vocational/ professional training, which aims to align its inputs and outputs with the National Economic and Social Development Plan (NESDP) and National Education Plan. The institution acts as a factory that produces and improves labor force in vocational and technical skills as well as to upgrade already employed workforce. Its key mission is to fulfill and match the labor supply with the labor market demand. Graduates from vocational institutions are able to apply learned universal theories with traditional wisdom so that they can practice their knowledge in their careers. They are able to be both practitioners and self-employed.

In conclusion, vocational education is a form of knowledge learned by practical pedagogical means, which the body of knowledge has passed through generations. In comparison to knowledge that is taught in institutions of general academic track, vocational education is more focused and specific to a career aim of students. The vocational students, then, are more likely to acquire ‘practical’ skills or ‘know how and know what’ knowledge while the students in general track are relatively more likely to know theoretical based knowledge or a ‘pure’ form of knowledge.

2.5.1 Vocational Education Institution in Thailand

In Thailand the direct responsible body of vocational education is the office of Vocational Education Commission (OVEC), which stationed under the supervision of the Ministry of Education (MOE). OVEC declares itself as the leader in Vocational Education and Training. OVEC’s vision is to enable the education track that can

increase competitiveness and economic capacity for the country and region (Office of Vocational Education Commission, 2015).

(i) Vision

The Office of the Vocational Education Commission (OVEC) is the leader in Vocational Education and Training for driving the development of economy and society as well as increasing competitiveness capacity of the country and region.

(ii) Duty

OVEC provides and promotes vocational education and professional training with the quality and professional excellence

(iii) Mission

- i. Provides and promotes quality and standards vocational education
- ii. Upgrades vocational education manpower to meet with international quality and standards
- iii. Expands the vocational education opportunity widely and equally
- iv. Be a center in vocational education at the skill level, technical level and technological level
- v. Strengthen cooperation network and partnership
- vi. Conducts research, innovation and knowledge management for professional development
- vii. Enhances and develops vocational education teachers and personnel to be excellent

2.6 ASEAN, Liberalization and Education

There are a number of publications that connect the opening of ASEAN's single production base to changes in labor mobility and education.

To introduce a clear picture of the interconnection of the concepts, it is necessary to define the meaning, origin, purposes and cooperation schemes of ASEAN.

2.6.1 The Beginning of ASEAN

In August 8th, 1967, five countries, including Indonesia, Malaysia, the Philippines, Singapore and Thailand, signed 'Bangkok Declaration' as to build

salient regional cooperation in Southeast Asia known as the ‘Association of South East Asian Nations’ or ‘ASEAN.’ Later, other five countries joined the association, namely, Brunei Darussalam, Vietnam, Laos, Myanmar and Cambodia.

ASEAN was born due to globalized problems that a sole government could not find solutions to alone. Thus, cooperation is vital in order to efficiently approach problems such as infectious diseases, terrorism, natural disasters and environmental problems as well as to strengthen competitiveness in the global market, especially, China and India, the two powerful countries with rapid economic growth (Kongterm, 2012; Ministry of Education, 2009).

ASEAN set three main pillars holding every member countries together, namely, ASEAN Political-Security Community (APSC), ASEAN Socio-Cultural Community (ASCC) and ASEAN Economic Community (AEC). All three pillars, nevertheless, are interconnected, as all are to boost the regional strength.

2.6.2 The Beginning of Liberalization

ASEAN Free Trade Agreement (AFTA, founded in 1992, is expected to increase the bloc’s competitiveness in the global market by eliminating tariff barriers. This is to support the official implementation of AEC. AEC was created to answer these goals: (i) Single market and production base (ii) Competitive economic region (iii) Equitable economic development and (iv) Integration into the global economy (ASEAN Secretariat, 2008). Moreover, key collaborative acts stated are as follows:

- Elimination of Tariffs
- Elimination of Non-Tariff Barriers
- Free Flow of Services
- Free Flow of Investment
- Free Flow of Skilled Labor

Due to this collaboration, free trade area will be fully recognized in 2015 as a regional opportunity. With the population over 600 million, ASEAN will also attract other economic blocs or global companies to invest in the region. Intra-

movement of investment, services, labor and resources will be freer. Yet, this opportunity comes with a challenge since there is only one market and production base, there is more competition within the bloc as well. Assimilating the market-led strategy, it is inevitable that the countries that are more competitive are more likely to thrive and yield profits in the market.

If Thailand is to grow in the regional market, it has to find its strength compared to other 9 ASEAN member countries. It is urgent that the country should emphasize human resource development, infrastructure and regulations and prepare for the future.

The Ministry of Education has a strategy to reform the education sector and develop the national human resource towards the ASEAN community. The implications have shaped the situation of education, as it is one of the sectors that can be heavily affected by political, social and economic phenomenon (Bell & Stevenson, 2006). The education system needs to be responsive to new challenges by producing and upgrading skills and knowledge of labor force that the ASEAN employers are seeking or else Thai laborers will face greater risks of unemployment or underemployment. Therefore, vocational education and skills training and re-education as the active measure to match laborers with the market demand has been placing its responsibility and role (Walsh, 2007). To say more, it relies on the policy-makers and national government to launch responsive policies as to foster a high quality ASEAN labor because currently insufficient attention has been paid to the education sector.

2.6.3 Education as a Foundation for ASEAN Community

AEC is the closest to realization among the three pillars of ASEAN (Health Information System Development Office, 2012). However, the interconnectedness of all three is forcing changes in all areas in all country members. To commit to the regional integration, AEC cannot be the only area of cooperation of the bloc. To simply state, when education, social acceptance and ASEAN awareness are not achieved, it is impractical to advance other areas of cooperation for regional prosperity. The education sector is taking this important role to engage the ASEAN

population with ASEAN identity and pride as to establish a strong ground for unity. ASEAN community has laid responsibilities in education sector in four different sections:

- (i) Raising Awareness on ASEAN among the population, especially young people, through dissemination of information and knowledge;
- (ii) Promoting ASEAN identity through education;
- (iii) Producing human resource in education;
- (iv) Building a network of ASEAN universities

Hence, ASEAN is calling for changes in these areas in order to form the pathway to preparedness, which will impact on the countless lives of people.

2.7 Previous Studies

Previous studies relevant to ASEAN readiness are explored in these areas:

2.7.1) Mortejo, Manaligod, Pecson, Anne, and Señora (2015) used descriptive methods to collect data on the views, perceptions and preparation of education professionals in terms of the changes that ASEAN has affected on. The samples that were selected by purposive and convenience sampling were 67 graduate students of the Bataan Peninsula State University. The findings revealed their perception of ASEAN in terms of an increase in labor competitiveness but they believed that there would not be much disadvantage for the Philippines. The respondents also felt positive toward the changes and they were willing to equip themselves with essential skills and knowledge and accept the changes that may occur. However, in terms of readiness level, the study showed that the students had only moderate levels of ASEAN awareness and receptiveness to changes. The researchers, thus, suggested that ASEAN community should further intensify ASEAN citizens' engagement to this integration since these citizens are the ones that would help ASEAN achieve its ideal integration.

2.7.2) Yurarach (2013) utilized documentary research and analysis. The study demonstrated that (i) Quality of Thai graduates is influenced by ministries' policies, National Economic and Social Development Plans, Offices' plans and assessment

organizations. To illustrate, the quality of the graduates can be measured in three levels: (1) Graduates' quality measured by higher education qualification framework; (2) Graduates' quality measured by higher education standard and (3) Graduates' quality measured by quality indicators of ministries and assessment organizations. Also, the study found that to develop quality in graduates for ASEAN standard, there are two points of importance to consider: (i) Career and (ii) ASEAN expected graduates' characteristics, especially, English skills because English is the bloc's working language.

2.7.3) Sukkhantharak and Intarak (2014) conducted a study using Taro Yamane to achieve 222 total samples. The study's respondents included directors, deputy directors and head teachers of learning subject areas. Semi-structured interviews and questionnaires were used to elicit the data. The findings revealed: (i) Education administration to prepare for ASEAN has 2 areas of focus: (1) School Personnel Development in terms of instruction, languages, and technology, curriculum and ASEAN awareness and (2) Systemic Education management from public policy in terms of systemic school administration and networking administration and (ii) Strategic Academic administration to enter ASEAN community considering 6 areas of focus: Strategy 1: Education management quality management, Strategy 2: Education Human Resource Development including directors, teachers and relevant officers, Strategy 3: Instruction Development, Strategy 4: ASEAN awareness, Strategy 5: Media and Technology Utilization and Strategy 6: Administration by Networking.

2.7.4) Paryono (2011) used primary and secondary data in order to describe a current trend of labor mobility and TVET responsive strategies to the trend at the regional, national and school levels. ASEAN has given most of the Southeast Asian nations, particularly, those in ASEAN both opportunities and challenges. The findings gave policy implications including (i) National Level: To ready for the integration at the national level, the National Qualification Framework (NQF) should be developed as only the Philippines and Singapore have progressed on the approach; (ii) Regional level: Learning from European Union (EU), Regional Qualification Framework or Mutual Agreement should be adopted,

especially, on TVET quality assurance in bilateral or multilateral agreements and (iii) School Level: To respond to labor mobility in school level, initiatives such as improvement of program, school curriculum, teaching-learning processes and job market information should be made possible.

2.7.5) BoonPlook, Roongrojsuwan, and Boonkleub (2013) used the Ministry of Education's indicators for ASEAN investigating directors' and teachers' skills and characteristics. The findings revealed that the teachers are ready in four areas, namely, ASEAN knowledge, ICT use for academic publication online and offline and various teaching technics in class and research and innovation utilization. The directors were found to be ready in three areas, namely, ASEAN vision, challenge dealing capacity and supervision and monitoring. The study suggested that there are sharing problems for both directors and teachers, namely, English skills and networking capacity with other schools, organizations or ASEAN member countries.

2.7.6) Shawyun (2014) explored the overall AEC 2015 readiness in ASEAN member countries in terms of potential socio-economic, socio-political and socio-cultural factors that can affect education and quality in Higher Education Institutions (HEIs) including issues and challenges. The data was collected using documentary analysis. The findings revealed policy implications in three theme areas of recommendation: (i) HEIs should lay foundation for students' values and awareness for conscientious reform for changes; (ii) HEIs should lay foundation for institutional values and conscientious reform for changes; (iii) HEIs should lay sustainability to changes by effectively plan and manage within the institutions and (iv) HEIs should enhance and cooperate with other social actors as to lay foundation of societal responsibility to changes.

2.7.7) Jones (2004) used documentary research to explore on the matter of the transfer of nation-state mentalities of ASEAN citizens to regional citizenry. The paper further argued that in order to create strong and efficient regional integration, ASEAN must deliver changes and take affirmative action in human development and civic empowerment to foster ASEAN identity to ASEAN population as stated clearly in the 2020 Vision policy and ASEAN interest.

2.7.8) Pyakurel (2014) focused her study on implication of AEC on university education system and the job market after its implementation in 2015. Quantitative survey was conducted from respondents of students, professors, employees, corporate officers and HR managers from private universities and business centers in Bangkok. The finding gave insight that for that ASEAN member countries, each has its own value-laden education system and national sentiment that affected on the sector, thus, the uniformity in ASEAN education curriculum was not feasible or else very less likely that it would be made happen soon. The study, hence, suggested that ASEAN develop that professional certification framework and professional assessment organizations to certify the graduates' capacity instead of creating one harmonious body of ASEAN curriculum. The result was considered significant as $t_r = 2.49$ AT 95% confidence level.

2.7.9) Chiemsuk (2012) relied on qualitative research and comprised of 17 purposive sampling samples including (i) directors (ii) teachers and (iii) educators. Interviews and Focus Group Discussion were held to collect the data. The data resulted in (i) the curriculum was centralized from the core agency while only the local curriculum can be developed by school-based system. Teachers had to develop relevant skills for the application and integration to the course and were not equipped with the required capacities such as leadership, networking and consulting skills. Resources were not properly allocated, thus, the amount is inadequate. There was only one evaluation scheme present; (ii) Proposed Guidelines was established to elaborate suggestions on 4 areas: curriculum development, curriculum execution, and evaluation scheme and conceptual competency for three kinds of audiences: office of non-formal and informal education, school principal and teacher.

2.6.10) Office of the Education Council (2012) found two important implications both advantageous and disadvantageous effects of the Mutual Recognition Arrangements (MRAs) in 7 professions on Thai labor. In term of the country's advantages, the study found that (i) Thailand's education system was relatively higher in quality compared to other ASEAN member countries, especially education in 7 areas of professions of Mutual Recognition Arrangements (MRAs); (ii)

Labor wage and returns in Thailand compared to other receiving countries were similar such as in Singapore and Malaysia; (iii) non-tariff barrier was considered as an employment security because professionals in 7 areas of professions were required to take professional examination in Thai and (iv) Thai labor competency was as competitive as other ASEAN countries' labor.

In term of disadvantage, the study found that (i) Thai labor was not motivated to move and work in other ASEAN member countries; (ii) language was still an obstacle for Thai labor mobility; (iii) Thai labor was lacking analytical skill which makes them less competitive; (iv) the government policy and law regarding labor mobility in ASEAN were still unclear; (v) Thai education system was not effective in producing semi-skilled labor while the degree was inflated; (vi) the government neglected the vital role of the professional association towards the labor mobility; (vii) Thai government had a passive strategy regarding labor mobility in ASEAN and (viii) Even though professional association had been promoting the labor mobility in ASEAN, the members were not motivated.

To sum up, there were 5 main areas that the previous studies paid attention to, namely (i) Student Development; (ii) Vocational Competency; (iii) Instructor Development; (iv) Curriculum Development and (v) ASEAN Awareness. ***Based on this, the study focused on three strategic areas including (i) curriculum development, (ii) instructor development (iii) student development, (iv) Vocational Qualification Framework (VQF) Development and (v) Policy.***

The study looked into curriculum since all vocational institutions depended on the core-curriculum developed by OVEC. The curriculum was the key to preparation in vocational colleges, especially teaching and learning processes. Additionally, previous studies such as, Paryono (2011), Pyakurel (2014) and Chiemsuk (2012) explored the curriculum development as well.

Instructor development was the second area studied since the instructors had the key role in improving students' capacities in terms of knowledge, skills and attitude.

Student development was the third area explored since the students were perceived as the prospective laborers of ASEAN.

Two other additional areas were also focused. Qualification Framework as argued by Pyakurel (2014) and Paryono (2011) to be a vital tool to harmonize the accrediting system of ASEAN labor qualifications, thus, the Vocational Qualification Framework was another strategic area of this study.

Lastly, the policy, which determined what happened throughout the system was necessary to be, assessed its relevancy to ASEAN preparation.

In conclusion, the previous studies focus on readiness levels of school personnel by using questionnaire to collect data. They utilized quantitative measure by using indicators from Office of Basic Education Commission to measure readiness in directors, instructors and students but it neglected the issues in details. ‘Statuses’ and ‘challenges’ in preparing for ASEAN in terms of curriculum, instructor development and student development in real settings were not deeply discovered. ***This study, thus, aims to build foundation knowledge of preparation processes for ASEAN ranging from the national level: Office of Vocational Education Commission, institutional level: ‘Best Practice’ colleges, market level: private sector as a labor user.***

The Vocational Education stream was chosen due to its claimed ability to be one of the drivers for economic growth by matching labor supply to the labor market demand. Previous studies focused extensively on the general education stream. A fair critique is made at the end of the study based on the data accumulated to determine whether the current implementations in ASEAN preparation can adequately prepare students for the ASEAN community. This constructive critique is expected to shape future success of vocational education stream.

This paper does not intend to argue that the vocational track is in any way superior or inferior to the general one, since human resource development requires both education sectors. Nevertheless, if Thailand is expected to thrive in ASEAN integration, Thai policy makers should launch responsive policies and plans in accordance with the situation on the ground, as this study presents.

CHAPTER III

PREPARATION FOR ASEAN AT THE NATIONAL LEVEL

3.1 Preparation at the National Level: OVEC Policy

This chapter will discuss and finalize the data collected from key persons at the national level in the vocational education stream. The data was collected through (i) in-depth interviews with relevant persons based on their responsibilities in the OVEC regarding the preparation for ASEAN and (ii) documentary research to get information about OVEC policy. Specifically, this chapter aims to respond to the first descriptive research question on OVEC's role as the national body in meeting the ambitions of ASEAN preparation prior to official outset in December 2015.

3.1.1 OVEC Policy

As discovered in the documentary review, the policy of OVEC in preparing vocational education for the upcoming of ASEAN labor market was based primarily on the National Economic and Social Development Plan (NESDP), which was later adopted by the Ministry of Education (MOE).

The ASEAN project is of top priority for OVEC. The project plans to continue after the opening of ASEAN to ascertain whether Thai vocational students are able to adapt to the new market confidently and productively. Since the project aims to match the students' skills and knowledge with what is needed in new market trends, OVEC must be under constructive scrutiny to ensure it fulfils its responsibility.

Since OVEC operates under the supervision of the MOE, it is important to describe the MOE policies as the higher organization in the education system bureaucratic structure. This data was collected from the written documents of MOE policy. The following information is segmented into OVEC policy, core-curriculum, instructor development, student development and Vocational Qualification Framework (VQF) development

3.1.1.1 MOE Policy

MOE included the preparation for ASEAN as the policy that needed to be accomplished within 1 year called ‘Specific Policies’ (Ministry of Education, 2014). Three goals were in their focus under the policy of preparing for ASEAN in 2015, as follows:

- (i) Preparing education infrastructure as well as school personnel for ASEAN
- (ii) Connecting with other ASEAN vocational institutions for information and personnel exchange
- (iii) Preparing to equip vocational graduates with English, ASEAN languages, multicultural receptiveness and mutual respect with other ASEAN citizens

To align with the policy, MOE also introduced strategies to the Ministries under its administration. The strategies did not aim only at language development in English and ASEAN languages. MOE’s strategies are separated into three aspects to respond to the three pillars of ASEAN community: ASEAN Economic Community, ASEAN Political Security Community, and ASEAN Socio-Cultural Community.

(i) ASEAN Economic Community

This has been emphasized from the very beginning in the education sector since it is anticipated that the ASEAN market will bring new demands for skilled and knowledgeable laborers. MOE aimed to produce a workforce to match with the ASEAN labor market by means of human development in communication skills: English, ASEAN languages and ICT. ICT is regarded as one of the skills that enhances communicative ability. Here, the betterment of vocational skills hopes to improve the overall quality of all graduates.

(ii) ASEAN Political Security Community

Connectivity was stated as one of the strategies that MOE aspired to reach. MOE understood the need to address varying socio-cultural backgrounds of ASEAN citizens as well as differences in development gaps.

Hence, to bring Thai students to the wider world and be more open-minded, connectivity through exchanges of instructors and students were promised.

(iii) ASEAN Socio-Cultural Community

Connectivity here is also interpreted as the basic background knowledge that students must learn about ASEAN. MOE called into action every school, college, university and educational institutions to publicize the significance of ASEAN and its implications to the students' lives.

Unquestionably, MOE's policies and strategies were intended to spearhead other Ministries to follow suit. MOE policy granted a great amount of freedom of implementation for OVEC and other organizations under it.

3.1.1.2 OVEC Policy

To parallel MOE as its head agency, OVEC set its agenda on policy and strategies to produce and develop vocational human resource over 15 years (B.E.2555-2569) or (2012 - 2026), as to meet international standards (Office of Vocational Education Commission, 2012).

In the 15 year plan, OVEC clearly stated 4 key policies to drive the operation: (i) Producing vocational workforce as to respond to the labor market demand; (ii) Improving quality and quantity of instructors and school personnel in vocational education stream; (iii) Improving quality of schools and new education centers and (iv) Improving quality of vocational education administration. It is detailed as below.

(i) Producing vocational workforce as to respond to the labor market demand

OVEC aimed to develop vocational graduates both quantitatively and qualitatively to connect them to the market demand. The market here was defined in domestic, ASEAN and international levels.

Dual Vocational Education (DVE), which collaborated closely with the industry, was the approach undertaken to integrate the graduates directly into the

markets. The DVE system encouraged both the students and instructors to be trained by the industry.

Under the same policy, improvements to the public image of vocational education aimed to encourage students to choose vocational education. Voluntary activities and projects were held in the communities within the vicinity of the vocational institutions.

The policy also aimed to develop the curriculum to produce responsive graduates to the market by synchronizing the curriculum, and therefore graduates, with the market demand. According to the policy, the industry was incentivized by tax reduction.

Consistency of the Policy with the Situation

It is necessary to explore the consistency of the policy making compared to the National Economic and Social Development Plan (NESDP) to see the extent to which it fulfills its role as stated in the Vocational Education Act B.E. 2551 (Office of Vocational Education Commission, 2008).

This policy is found to be in compliance with the 11th NESDP, intended to increase the quality and quantity of vocational education students to respond to market demands. The plan aimed to increase the ratio of the vocational students to the general students to 40:60 (National Economic and Social Development Board, 2012).

The policy above also conforms with the 11th Education Development Plan of the Ministry of Education to increase the proportion of vocational students by educating the public about the vocational stream in basic education or in lower and upper secondary stages through closer collaboration with parents (Ministry of Education, 2012).

The policy was further publicized in order to increase the number of vocational students¹⁰ for the domestic market, as the country's production base is critically lacking (Office of Vocational Education Commission, 2012). According to Nongsilinee (2014), the expected ratio is to increase the proportion of vocational students to general students at the end of 2015 to 41:59.

(ii) Improving quality and quantity of instructors and school personnel in vocational education stream

The second policy OVEC intended to deliver was school personnel development, particularly vocational instructors. The goal of this policy was to ensure an adequate number of instructors in all levels: vocational certificate; high vocational certificate and Bachelor of Technology Program in Accounting (B.Tech). Instructor development was proposed to be continuous to ensure the instructor's skills and knowledge is kept up to date.

Under the policy, there is a strong commitment to increase the number of vocational instructors through assistance from the public sector, such as public funding and scholarships for vocational graduates to become new generation instructors. The policy also invited the private sector to collaborate with OVEC by offering subject-matter experts, community specialists and industry specialists to become vocational instructors after their retirement..

Enhancing the competency and experiences of the instructors in the vocational education stream was another strategy, through offering scholarships in Master's and Doctorate Degrees in vocational colleges in the country and internationally. Seminars and exchanges with other countries were proposed to the instructors. More importantly, the pay and promotion system promised to reward the instructors based on their competency development experiences under the policy.

Consistency of the Policy with the Situation

The policy was international connection-led, as evidenced by the emphasis on English language and ICT usage. This was clearly in coherence with the National Education Act B.E.2542 (1999), which encouraged the Ministry of Education to invest more in technology as educating tools (Ministry of Education, 2012; "National Education Act B.E.2542," 1999). These skills: English, ICT and new teaching methods, hence, were seen to enable vocational instructors to be productive in the midst of ASEAN labor market.

The National Education Plan (B.E.2552-2559) (2009 - 2016) is another important strategy to achieve the goals of the education sector, which is committed

to ‘human resource-as-a-center-of-development’ as the most sustainable development in the sector (Office of the Education Council, 2010). It states in the Plan that ICT shall be utilized to increase learning opportunities and life-long learning. The plan also suggests collaboration with other countries as to develop ‘internationality’ and ‘interdependency’ in education system and to make a response to ASEAN community.

The policy is found to be in harmony with the 11th NESDP, which highlights the importance of human-centered development. Stated clearly, teachers are encouraged to achieve self-improvement regularly. The private sector also emphasizes promotion of quality education (National Economic and Social Development Board, 2012, p. 52). NESDP encourages older persons to utilize their potential through employment to optimally benefit the aging society (National Economic and Social Development Board, 2012, p. 42).

Regarding instructor development, the policy has the right approach in setting organizational priorities. As instructors are the key to successful education, it is logical to launch policies to enhance their skills and knowledge,.

(iii) Improving quality of schools and new education centers

The goal of this policy is to improve the standard of education management throughout all levels: vocational certificate, high vocational certificate and Bachelor’s Degree in Technology. Moreover, it aims to increase the tie between vocational colleges and the community by adjusting their roles as community learning centers. This goal was to be met through close collaboration between relevant organizations, colleges, and industrial sectors nationally and internationally.

The strategy was to provide vocational students with opportunities to work with the community in the learning centers where they could practice their working skills and knowledge in a real life setting. This aims to be a platform for the students to exchange their skills and knowledge with local wisdom as well as to keep in pace with the local market demands.

Consistency of the Policy with the Situation

The policy frequently mentions the term ‘quality’ and OVEC approaches its objective to improve the quality of the education by creating close connection with two types of the labor markets – domestic and international. Vocational students are able to learn the appropriate skills for the jobs if they were to enter the domestic or international market in their career field. This aims to reduce mismatched skills among vocational graduates when they enter the industry.

The policy is considered well coherent with the 11th NESDP as it prioritizes participatory development to promote harmony in all sectors, while considering any changes and external situations. According to the NESDP, new changes internally and externally shall be handled with care to include the participation of local communities.

The framework of the OVEC policy is considered to be collaborative with the current situation and the 11th NESDP. This hopes to bring more positive publicity to the vocational education. The OVEC needs to improve its quality as well as create a balance between the local and international demands. Since the term ‘quality’ is defined as matching skills and knowledge to the labor market needs, OVEC is cautioned to take a substantive stance in the midst of the opportunities and challenges, especially as ASEAN is a prime factor of change.

(iv) Improving quality of vocational education administration.

The goal of this policy is clear: to enhance administration and increase ICT, innovation and media use to improve the quality of administration. Administrators as key players are encouraged by the policy to commit to inclusive and participatory administration. Moreover, the policy proposes that administrators seek continual professional development in terms of ICT and administration training.

Consistency of the Policy with the Situation

The 11th Education Development Plan of the Ministry of Education indicated critical problems which limited the capacity of school personnel in ICT use, as well as

inclusive education administration (Ministry of Education, 2012, pp. 9-10). Thus, the policy intends to enhance ICT as well as encourage more inclusive administration.

According to the same source, the administration functions in a top-down system while ICT skills remain largely untapped. Thus, the plan proposes that the administration needs to reform to decentralize and improve the transparency of the education administration.

Unlike the 11th Education Development Plan of the Ministry of Education, the OVEC policy was more focused on the individual level by enhancing capacity and attitude of the administrators. OVEC is being challenged not only to improve the capacity of the administrators but also to conscientiously reform the administrative system to be more decentralized. Here, hardware is not the only means of changing the status quo in the administrative system, but also software development of the administrative personnel

Conclusion

OVEC policy, which focuses on 4 key areas of development as a long-term agenda of the organization, is found to be in line with other education acts and plans as well as major plans such as the 11th National Economic and Social Development Plan (NESDP). This confirms the logic behind its established commitment for future achievement. Thus, its consistency captures the essence that education policy must go hand in hand with other national plans in order to fulfil the national agenda.

Though not expressly mentioned in the policy, ASEAN preparation is considered through emphasizing the need for hardware and software development in the education system in order to build resilience to changes. The first policy, which stated (i) Producing vocational workforce as to respond to the labor market demand, is intended to build rapport with the upcoming ASEAN community. The graduates are encouraged to install necessary skills and knowledge to welcome new changes from ASEAN. Skills and knowledge were considered, here, as software development. In similar way, the aim to (ii) Improving quality and quantity of instructors and school personnel in vocational education stream was also seen as a software enhancement.

The last two policies, which stated (iii) Improving quality of schools and new

education centers and (iv) Improving quality of vocational education administration represented, in some degree, the development of hardware or education infrastructure to integrate ICT as a main teaching tool, and the learning centers as the venues for students to interact with their communities. They also enhance software development by giving the students practical skills and working attitudes via the learning centers. The latter aimed to enhance ICT in the administrative system while raising the participatory administrating awareness and ICT skills in the administrators.

Evidently, its main purpose is to push forward quality development as well as quantity development. The quality development can be seen through its said commitment to better software and hardware development. In terms of quantity, OVEC deems to incentivize higher numbers of students and instructors equipped with relevant skills and capacity in the vocational stream.

Despite the fact that OVEC has established coherent policies with national socio- economic situation, it is not evidence-based that all goals will be met in the lower ‘stair of the implementation. Based on ‘the Implementation Staircase Theory,’ it presumes complexity and turbulence at ground level since the policy-implementers’ objectives may be deviated from those of the policy-makers. Consequently, the expectations of the higher ‘stair’ may not be well matched with the outcome in the lower ‘stair’ (Gale, 1999; Lingard & Garrick, 1997; Trowler, 2002). To simply say, what is written in the plans may not simply reflect the reality on the ground.

Before we move on to the implementation in the real setting, it is essential to keep in mind OVEC commitment in translating the policy into practice. As a head body, OVEC also contributed to the preparation for ASEAN in these 4 means: Core Curriculum, Instructor Development, Student Development and Vocational Qualification Framework. The data in these sections was accumulated from the in-depth interviews with key OVEC officials as to get thorough information regarding its implementations. The data is sectioned as follows:

- Core-Curriculum
- Instructor Development
- Student Development
- Vocational Qualification Framework (VQF) Development

3.1.2 OVEC and Core-Curriculum

Having explored and analyzed OVEC policy, it is now necessary to go into finer details of the field of accountancy. Elaborating on this issue is intended to discover whether the core-curriculum of accounting has been sufficiently adapted for preparation for ASEAN.

According to the OVEC officials, there are two units under the supervision of the OVEC responsible for the core-curriculum development: (i) Supervisory Unit and (ii) Bureau of Personnel Competency Development.

(i) Supervisory Unit

The supervisory Unit had its 3 main roles as follows:

- (a) Developing the core-curriculum by collaborating with the Bureau of Personnel Competency Development and FAP
- (b) Monitoring and evaluating the situations and challenges in the vocational colleges using 2 approaches:
 - Visiting: visiting the colleges by itself as to observe and get comprehensive information in real settings
 - Surveying: distributing surveys to capture the situations and challenges on the ground; this approach is implemented because of limited number of the officials in the unit
- (c) Collaborating with the Bureau of the Personnel Competency Development to develop the examinations as to evaluate whether the curriculum resulted in the expected skills and knowledge in the accounting students.

(ii) Bureau of Personnel Competency Development

This unit had 1 key role:

- (a) Co-creating qualification examinations with the Supervisory Unit since it needed to go in line with the curriculum of accounting as to assure whether the students were equipped with the required skills and standard as expected

3.1.2.1 Core-Curriculum Development

Prior to the completion of the Accounting core-curriculum in the vocational stream, close scrutiny from (i) Supervisory Unit and (ii) Bureau of Personnel Competency Development and (iii) the professional association: the Federation of Accounting Professions (FAP) is necessary. The FAP is the main actor, since professional points of views are necessary in the core-curriculum development.

Recently, the curriculum at vocational certificate level, which is equivalent to high school level in the general education, was updated in B.E.2556 (2013) to keep it relevant. *However the curriculum at high vocational certificate level, equivalent to tertiary level in the general stream, remains unchanged since B.E.2546 (2003).*

It is worth questioning whether the curriculum can keep its relevance to the current socio-economic status quo since, according to the Supervisory Unit, it is supposed to be reevaluated and developed in every 5-year cycle. Many of the interviewees were unsure as to why the high certificate curriculum has stayed outdated. This raises concerns about how the accounting students in the high vocational certificate level, who have the highest potentiality to enter the labor market, can possibly be prepared for ASEAN with such outdated education.

When probed, a number of OVEC officials claimed, “*the curriculum of accounting is internationalized*” (Personal Communication, 27/7/2015). This means frequent updates in the curriculum were perceived as less important. They added that the curriculum is flexible and could be contextualized: if a particular college wanted to add more ASEAN-relevant subjects in the curriculum they are able to as elective courses.

3.1.2.2 ASEAN Studies in the Curriculum

When probed as to whether the Thai vocational accounting curriculum has differing content to set it apart from those in Brunei Darussalam, Singapore, Malaysia and CLMV countries, the officials explained that only the tax systems and accounting regulations varied among countries in the bloc. Nevertheless, the

officials insisted that the core-curriculum did not require change as it was already ‘internationalized.’ In addition, the responsibility to add classes on ASEAN was dependent at the college level rather than the OVEC level.

Interestingly, the curriculum of vocational certificate B.E.2556 (2013) covered two classes relevant to ASEAN as elective courses. However, *the high vocational certificate curriculum B.E. 2546 (2003) did not have any input relating to ASEAN.* The class descriptions are detailed below:

- (i) **Class: 2000-1504 – ASEAN Study:** The class focuses on history and development of ASEAN integration in terms of economy, politics, education, cultures, environment, technology and international relations within ASEAN member states and with other regional integrations.
- (ii) **Class: 2000-1506 ASEAN Socio-cultural Background:** The class focuses diversity of ASEAN member states in socio-cultural aspect.

Evidently, neither class is relevant to the accounting profession. Both classes were found to emphasize the importance of students to learn socio-cultural and historical aspects of ASEAN rather than the situation relevant to their prospective profession. *Both classes cover only very broad knowledge of ASEAN – not career-specific knowledge.*

When asked, no instructors from either of these units said it was considered essential that the vocational accounting students study other ASEAN countries’ tax systems and accounting regulations. It would be necessary only if they had already decided to work in other ASEAN countries. In such case, they claimed that the students would be able to study the particular knowledge in short time with no difficulties.

If the ASEAN preparation is broadly arranged and defined as only to raising socio-cultural and historical awareness, the whole definition of the preparation for ASEAN and MRA in Accounting Professions will lose its significance.

3.1.2.3 Mini English Program (MEP)

OVEC launched a new curriculum called MEP for Vocational Accounting Students as a means to prepare students to become more competitive in the ASEAN single market. The commitment was to encourage the accounting students to be exposed to English communication.

The curriculum of MEP is the same as the Thai curriculum, but with 4 classes taught in English per semester. There are currently 32 institutions that have opened MEP, while next fiscal year 2016 the number is expected to increase to 147 institutions¹⁰. According to the OVEC officials, this was considered “the highlight of the preparation for ASEAN” (Personal Communication, 28/7/2015). Moreover, the major part of the MEP budget was spent on English books and ICT.¹¹

3.1.2.4 Bachelor of Technology in Accounting

In the beginning of 2015, another program initiated by OVEC was the Bachelor of Technology in Accounting, in preparation for ASEAN. An official confirmed that the logic behind this program is that the industrial sector demands accounting practitioners with the Bachelor Degree. This matched the reason given by an honorary member of the Vocational Board, the group that have decision-making power in OVEC, who said that the industry wanted experienced practitioners who can use accounting programs well.

The curriculum of the Bachelor of Technology in Accounting was seen as a means to secure the graduates’ employment. The curriculum required the accounting students to practice on-the-job trainings directly with companies, thus, securing jobs upon their graduation. This is a rather passive strategy to secure the accounting students with relevance to the upcoming more competitive ASEAN single market.

Though the BA degree is claimed to be acceptable for the Federation of Accounting Professions (FAP) in equipping students with the skills

¹⁰ The number is based on a fiscal year budget plan 2016: Project List of ASEAN preparation, received from the Bureau of Personnel Competency Development; this whole budget for this goal is in a total of THB37,200,000

¹¹ According to the same draft, the total budget for English books and ICT is in total of THB 14,720,000

to become Certified Professional Accountant (CPA), the students with the Bachelor of Technology Program in Accounting (B.Tech) are not eligible to take the CPA examination. Though the curriculum is a bachelor degree, it was not certified by FAP. Thus, the graduates would be eligible to become only bookkeepers – not CPA, the highest level of accounting profession.

When probed, a representative from the OVEC board claimed, “actually I do not support the opening of BA program in Accounting because we do not produce students to become CPA, but rather practitioners in accounting” (Personal Communication, 14/8/2015). It is interesting that the BA curriculum in accounting was declared as one of the preparations for ASEAN, but yet is no different to the vocational or high certificate level of education.

Conclusion

The OVEC officials ascertained that the core-curriculum of accounting was standardized and it is not deemed necessary to make adjustments. ASEAN relevant classes are included as free elective courses in the core-curriculum, but these classes are taught only in the vocational certificate level. These courses are altogether neglected in the high certificate level, which deprives graduates with the highest potential to enter the labor market.

Additionally, two newly developed accounting core-curriculums: MEP and the Bachelor of Technology in Accounting are claimed by OVEC to highlight the preparation for ASEAN. However they are not recognized as being any different from the prior-existing core- curriculum, because they define the preparation for ASEAN as only English training and employment security without addressing the accounting profession specifically. Thus, the MRA in Accounting Professions loses significance in creating a sense of passivity to enter ASEAN.

3.1.3 OVEC and Instructor Development

There were three levels of instructor development as follows:

3.1.3.1 Instructor Trainings held by OVEC:

OVEC held annual instructor seminars and trainings. The numbers of the instructors varied in each fiscal year but there was no attempt from the OVEC as a national body of the vocational education stream to train accounting instructors.

The ASEAN instructor training in the 2016 fiscal year aimed to grant 2000 seats for instructors varying in their fields¹². *The trainings focused on English and ASEAN knowledge training*. After the training, instructors were also encouraged to take standardized English test such as TOEIC.¹³

Also, OVEC made it obligatory for the instructors to be trained by the industry at the same time as their students conducting their internships. The instructors are expected to update their skills and knowledge to be relevant to the industry demand.

However, OVEC currently places priority on building incentives for younger generations of instructors in the stream. According to the head of the OVEC board, this is the key priority in instructor development:

“Apart from the inadequate number of instructors, we are also in a transition period from older generations of instructors to younger generations, especially when Thailand is the aging society. We are actually working on building incentives for more people to come and be vocational instructors. To do so, we need to build incentives and give scholarships for younger instructors. We can achieve this by first maintaining current instructors even though they are retirees and second collaborating with the private sector as they have subject-matter experts to be our specialists. However, regarding preparation for ASEAN we will simultaneously work on the training for the instructors as well” (Personal Communication, 14/8/2015).

3.1.3.2 Instructor Training by the Association of Vocational Accounting Instructors

Due to limited personnel and competency, OVEC decentralized its decision-making regarding the instructor trainings, giving power to the Association of

¹² According to the draft of fiscal year 2016 ASEAN preparation project received from the Bureau of Personnel Competency Development

¹³ English standardized tests which are accepted in Thai institutions provided by Educational Testing Service (ETS) more information: <https://toeicrts.ets.org/WebRegistration/toeic/StartPage.html>

Vocational Accounting Instructors to oversee the situation and any issues with support from OVEC for funding and facilities. The intention is to *decentralize decision-making power to the professional association to hold instructor development because this group understands their situation and challenges the most*. The members of the association include vocational accounting instructors from vocational colleges nationwide. The trainings reach almost 1000¹⁴ accounting vocational accounting instructors in each fiscal year.

“We created an association for each profession taught in vocational education colleges for they to oversee their own issues and come up with their own strategies because sometimes we as the central body will not be able to understand what should be required and provided from us – we listen to their needs” (Personal Communication, 28/7/2015).

The trainings focus on English language training, standard of accounting and teaching methodology and ASEAN awareness.

3.1.3.3 Instructor Training held in Colleges

OVEC provides vocational colleges with funds to hold in-house instructor development. Most of these trainings aim to enhance skills in English and ASEAN knowledge. However, in order to receive funding from OVEC the colleges must submit proposals for their training projects. The OVEC unit to conduct Monitoring and Evaluating (M&E) is the Supervisory unit.

Conclusion

OVEC had delegated decision-making and instructor training obligations to the Association of Vocational Accounting Instructors and to the vocational colleges themselves. The trainings held by OVEC, the association and the colleges are focused generally on the English trainings and ASEAN awareness

¹⁴ The number is roughly estimated by a head of the association of vocational accounting instructors during personal communication on 10/8/2015

raising. *There are no additional commitments to benefit from the MRA in Accounting Professions, since there are no indications about opportunities and challenges regarding to the accounting profession.*

In addition, it is a concern that the outcomes of the instructor development are monitored and evaluated (M&E) only by the Supervisory Unit. This raises a question as to whether the funding system is efficiently managed, given the weak M&E system.

3.1.4 OVEC and Student Development

OVEC prepared the accounting students in 3 areas: (i) English skills training, (ii) Accounting skills and (iii) ASEAN background knowledge. The preparations for students are in some ways similar to the curriculum development. The following details will elaborate on the ‘how’, rather than the ‘why’, to prepare for ASEAN labor market.

3.1.4.1 English Skill Training

Accounting students are provided more choices in their education to enter: (i) Normal curriculum with all subjects being taught in Thai or (ii) MEP curriculum with 3-4 subjects taught in English. OVEC expected that these choices would offer ASEAN preparation for accounting students who want to practice their English skills in accounting.

However, regardless of whether or not the students want to prepare for ASEAN through English language training, it is very much dependent on their economic backgrounds whether or not they can partake in the MEP curriculum. The OVEC officials expressed sympathetic views that due to their parents’ family background, many accounting students are unable to take MEP to prepare their English, which has the potential to be economically rewarding in the ASEAN community.

“In the preparation for ASEAN community, Thai students are at disadvantage. Vocational students generally do not want to speak English – this can be

rooted from their family income, which is relatively lower than the parents of students in general education stream. So they cannot be fully supported by their parents to study English” (Personal Communication, 28/7/2015).

OVEC officials also expressed that the English preparation for the future ASEAN accounting professions from the vocational education stream might be a long-term goal due to the difficulty to teach accounting in English.

“We are not plainly teaching the students to speak and listen – we are teaching them English for accounting professions. Comparing the students who do accounting and those do Hotel and Tourism, they are at advantage because they study how to speak and listen” (Personal Communication, 28/7/2015).

English skills training is one of the strategies in the student development of OVEC. *Evidently, OVEC anticipated that by putting the emphasis on English preparation the vocational accounting graduates would become more competitive in the ASEAN labor market.* Nevertheless, the findings suggest that only those relatively more economically advantageous could choose MEP to become more prepared in English language.

3.1.4.2 Accounting Skills

(i) Bachelor of Technology in Accounting

OVEC launched the new curriculum – the Bachelor of Technology in Accounting - to passively respond to the ASEAN single market. The program was expected to *ensure employability* of the students upon their graduation by closely integrating the industrial sector in the student trainings. Specifically, the students are required to become the employees for 1 year within the 2-year period of studying in certain companies. This encouraged direct employment with the companies upon graduation.

This strategy was passive as it prepared the market for the students, rather than training the students to be highly competitive for the ASEAN single

market. OVEC followed this strategy because the majority of Thai accounting students are not motivated to work in other ASEAN member countries, regardless of the supposedly higher economic returns.

“Thai students are not very enthusiastic to move to work in other countries...they are young. They are looking for jobs in the domestic labor market first as to gain more experiences – after that it is a bit more possible that they will seek jobs in the labor market in other countries...At the same time productive and competitive labor from CLMV countries may come to our country for higher economic return and this hurts our students’ employment security” (Personal Communication, 27/7/2015).

“MRAs does not provide a lot of opportunities to the vocational accounting students since roughly 90% of them will choose to stay home and work here – rarely that they will look for jobs in ASEAN labor market – MRAs only benefits those who are capable in English and ASEAN languages” (Personal Communication, 21/7/2015).

“We are motivating them to become more prepared to face with competition from labor around ASEAN who are also entitled to move after the official opening of ASEAN single market and production base” (Personal Communication, 28/7/2015).

Considering these comments, ASEAN seems to provide limited opportunities for vocational accounting students, as they have little to no motivation to make the most of the opportunities from the MRA in accountancy services. ***Hence, the installation of BA degree in accounting is a passive strategy in preparing the students for ASEAN community to secure the graduates with jobs in the highly competitive ASEAN labor market.***

(ii) Co-Created Accounting Competition with the Private Sector

SmartBiz was an online competition platform that OVEC co-created with the private sector: Crystal Soft Company Ltd.¹⁵ and Data Program Computer Software, the companies that initiated accounting innovation. This focuses on the development of the accounting skills and knowledge to make them relevant to the market by collaborating with the private sector. Moreover, the competition expected to encourage the vocational accountants to be actively engaged in skills improvement for a more competitive labor market. ***However, collaboration with other vocational organizations in ASEAN member countries is yet to be established.***

3.1.4.3 ASEAN Background Knowledge

OVEC holds an annual ASEAN camp for vocational students in all subjects from all ASEAN member countries to enjoy cultural and vocational exchanges. However, the camp has a limited quota for vocational students and puts little emphasis on accounting students, given their significance by the established MRA in accountancy services. The camp generally provides around 100-200 places each year.

Conclusion

Student development focuses on English skills training, ASEAN background knowledge and vocational training with no extra commitment to preparing accounting professionals for ASEAN to utilize the MRA in Accountancy Services.

While it is possible for the accounting students to keep improving themselves by participating the SmartBiz competition, the collaboration with other ASEAN member countries has not yet been achieved. Thus, the commitment are limited to only the national level – not the ASEAN level.

¹⁵ The program is developed by the Crystal Soft Company Ltd. which is Thai Medium Size enterprise find more information on: <http://www.crystalsoftwaregroup.com/>

3.1.5 OVEC and Vocational Qualification Framework (VQF) Development

This section will explain the current status and progress of the VQF development in accountancy services.

3.1.5.1 Definition of VQF and Relevant Beneficiaries

It is first necessary to define VQF. It is considered as a milestone implementation in order to promote a competency-based recruitment system. *VQF is a medium of communication between the vocational colleges and the industrial sector regarding the graduates' competency.* VQF is used to assess levels of competency and skills of the graduates in each professional area in order to properly match it with the industrial sector's demand. Degree-based recruitment and pay systems can, then, be replaced by the development of VQF.

OVEC officials referred to VQF as only a statement of expected qualifications that the accounting students should have developed upon their graduation. There is a lack of tools to measure those qualifications after the students had graduated. Thus, the VQF covers only the expected qualifications in the curriculum.

To accredit qualifications of employees, Thailand Professional Qualification Institute (TPQI)¹⁶ founded in 2012. The establishment of TPQI was brought about by collaboration of OVEC and office of the National Economic and Social Development Board (NESDB) under the government's supervision. *To respond to the new ASEAN single market and production base, the VQF is developed by TPQI to benchmark Thai labor's skills and knowledge*¹⁷ (Thailand Professional Qualification Institute, 2013). Interestingly, it is presumed that with the successful application of VQF, the laborers will benefit from equitable recruitment and pay systems that honor practical skills rather than the degrees, which may not reflect real skills and competency.

3.1.5.2 VQF and Accountancy Services

Based on the interviews, OVEC regarded the VQF as the tool used to assess levels of skills and competency of the vocational accounting graduates. The

¹⁶ TPQI is an establishment to accredit the labor's skills and knowledge to respond to the more competitive ASEAN single market which is expected to advance competency-based pay system; more information can be accessed via: <http://www.tpqi.go.th/old/en/about-professional-qualification.html>

¹⁷ Ibid.

collaboration with the Federation of Accounting Professions (FAP) is imperative since FAP is the legitimate organization that can ensure the qualifications of the accounting professions. According to its duties in the "Accounting Professions Act B.E.2547" 2004) Chapter 1: section 7, FAP has its key duties to:

- Setting standards in accounting professions
- Certifying knowledge in accounting professions
- Certifying trainings and continuing education in accounting professions

Referring to above duties, those who work as accountancy professions will be trusted in their qualifications if they are acknowledged by its professional headquarter.

Currently, TPQI is the only institute that can issue and recognize the qualifications of any individual who wants to practice the accountancy profession by examining their precise qualifications, rather than degrees.

OVEC explained that there was an initial collaboration between OVEC, TPQI and FAP. However, OVEC officials and the vocational education board gave different answers about the progress of the development. ***This implies the lack of mutual understanding within the same organization, suggesting that OVEC does not put VQF development in accounting as their priority.***

“TPQI is very newly established to recognize the graduates’ qualifications and indicate the levels of competency...but it is not clear on the progress of the operation – VQF discussion has been carried out only among the administrators and secretary generals whom are high ranking officials” (Personal Communication, 10/7/2015).

“We already have VQF in accounting curriculum” (Personal Communication, 27/7/2015).

Some OVEC officials viewed the VQF development as unnecessary

although they agreed that a competency-based recruitment and pay system should be put in place rather than a degree-based system. This attitude presented below:

“We do not need to have a common ground to accredit the graduates’ skills and competency because each industry has its own preferences – some focus on this particular skill while others might not share the same demand” (Personal Communication, 14/8/2015).

“Qualifications need to vary. The industrial sector should be the one to make decisions and assess the qualifications of the graduates” (Personal Communication, 21/7/2015).

“We do not need qualification standard because there is no such thing called ASEAN standard in accounting” (Personal Communication, 27/7/2015).

When asked about the current mechanisms used to measure the students’ competency, the board member expressed that *the system of competency accreditation from the vocational colleges is already adequately suitable.*

“Each college has its own standard and the college quality is ensured by the Office for National Education Standards and Quality Assessment” (23/7/2015)

“...the industry will know that the graduates have enough qualifications by looking at their internship experiences because 50 – 100% of our graduates have passed the industry internship so the industry will know” (Personal Communication 14/8/2015)

Based on the OVEC perceptions, VQF was not necessary due to *a lack of ASEAN qualification standards which they could not use as a benchmark. Also, internship certificates and qualification accredited by the vocational colleges were already adequate to certify levels of skills and competency of the vocational*

graduates in accounting. Hence, the VQF development was not perceived by OVEC as the organizational key priority.

3.1.5.3 Delayed VQF Development

The current progress of VQF development was delayed due to the following 3 barriers: (i) Flawed Bureaucratic Structure; (ii) Undeveloped ASEAN Qualification Standard on Accountancy Services and (iii) Limited Capacity of TPQI.

(i) Flawed Bureaucratic Structure

The bureaucratic structure of the educational organization impeded the delayed development of VQF in accountancy services. OVEC did not initiate on the VQF development since there was a lack of initiation from FAP. According to the OVEC officials, “OVEC could not go there and say we want to do this unless FAP determines to do so” (Personal Communication, 25/7/2015). ***To say, a sense of hierarchy within the bureaucratic system obstructed the development of the VQF in accounting.*** Thus, the TPQI founded as a medium of communication between these two organizations.

“This is because FAP is connecting with us very late so there has been small progress in the VQ development in accounting... VQ framework of Tourism Professionals is more progressed since the Ministry of Tourism and Sports collaborated with us earlier” (Personal Communication, 25/7/2015)

“FAP is slow so there is not much progress in the VQ development...before FAP only collaborated with university education but then they noticed that there are greater market demands in vocational graduates” (Personal Communication, 26/7/2015)

“It is impossible for them to reach us while we do not have anyone from OVEC here to go see and discuss with them ” (Personal Communication, 10/8/2015)

In contrast, the OVEC board mentioned that there was an earlier attempt to build VQF in Tourism professionals even though the MRA in Hotel and Tourism services was established much later than that of the accountancy services.¹⁸ *It might be a fair criticism to the OVEC or even at the ASEAN level that even though there was the 2009 MRA framework on Accountancy Services to facilitate the discussion on the labor mobility far earlier, the progress of the MRA accounting professions was lagging far behind than that of the tourism professionals.*

It is a complex issue that the accounting professionals are entitled to move only when their qualifications are certified by the scrutiny of the National Accounting Body (NAB), which is the FAP in Thailand. Without the close collaboration from the FAP, the development of VQF is unlikely to progress.

(ii) Undeveloped ASEAN Qualification Standard on Accountancy Services

The head of the OVEC's Policy and Planning Unit mentioned that the VQF development was not an urgent matter since "there has been no such thing as the ASEAN standard for accounting professions" (Personal Communication, 28/7/2015) for the organization to benchmark.

It is, then, a matter of a lack of mutual understanding of the significance regarding the VQF development. Some perceived it as vital while others disagreed. The issue of the VQF development should be immediately raised in the table of the discussion of OVEC to reach a decision of the majority.

(iii) Limited Capacity of TPQI

TPQI founded as a public organization that means it is free from being a governmental office or state enterprise. Hence, its operation is not under the bureaucratic system control.¹⁹ To simply say, TPQI has its own decision-making

¹⁸ The MRA Framework on Accountancy Services was created in Cha-am, Thailand, 26th February 2009. The MRA on Tourism Professionals was created in Bangkok, Thailand, 9th November 2012 (Fukunaga, 2015). The MRA on Accountancy Services was completed recently in 2011 (Fukunaga, 2015).

¹⁹ A definition of 'public organization' which is defined by the Office for National Education Standards and Quality Assessment (ONESQA) Thailand; the information can be referred to via: <http://www.onesqa.or.th/en/profile/973/>

power and authority to meet its mission and objectives. However, TPQI's main mission is to connect the public sector and private sector to develop competency-based qualifications of each profession as to respond to the ASEAN single market, which is apparently lacking a common qualification standard in a number of professions.²⁰

However, due to a lack of subject-matter experts in the organization, it is limited to being only a symbolic organization. Without successful collaboration with professional organizations, the obligation to develop VQF cannot not be fulfilled.

“The development of VQ needs close collaboration between FAP, OVEC and TPQI because in TPQI, there are no subject-matter experts or accounting professions sitting in the office. The establishment of TPQI aims to be a channel for OVEC to collaborate with FAP but, again, there is still no progress on this ” (Personal Communication, 10/7/2015)

Conclusion

VQF was not progressively developed due to the three barriers: (i) Flawed Bureaucratic Structure; (ii) Undeveloped ASEAN Qualification Standard on Accountancy Services and (iii) Limited Capacity of TPQI.

Additionally, there was complicity in the perceptions inside OVEC on the matter of the development of VQF. Some referred to it as unnecessary regardless of its significance by the established MRA in Accountancy Services.

VQF could bring about a competency-based system. Given that the vocational students' advantages are professional skills and working competency, they can benefit from such development. Without this tool, vocational students will continue to compete with others in a degree-based recruitment and pay system and the situation may worsen after the opening of a highly competitive labor market.

²⁰ <http://www.tpqi.go.th/old/en/about-us/history.html>

3.2 Chapter Conclusion

OVEC perceives that the preparation for ASEAN is among its key priorities to encourage the vocational students to be competitive in the face of the highly competitive ASEAN single market. Yet, its statuses in the preparation for ASEAN is broadly managed and repetitive by only enhancing in three areas: (i) English skills training; (ii) Accounting skills and (iii) ASEAN background knowledge. These were done with no implication to the advantages given by the established MRA in Accountancy Services.

The OVEC policy puts organization priority on the preparation for ASEAN and on being consistent with the national agenda, as stated in the 11th NESDP and 11th National Education Development Plan.

In terms of the core-curriculum in accounting, it was reevaluated only at the vocational certificate level B.E. 2556 (2013) while the high vocational certificate level remained in B.E. 2546 (2003). Also, ASEAN studies were not emphasizing the knowledge on current opportunities and challenges that could be derived from the MRA in Accountancy Services.

In terms of instructor development, OVEC commitment was short-term without sustainable plans. The opportunities and challenges gained from the MRA were also neglected.

In terms of student development, OVEC launched new curriculums, MEP and BA of Technology in Accounting, to respond to the ASEAN labor market. ASEAN camp is held annually to keep the vocational students open to ASEAN experiences. Yet, when preparations for ASEAN are limited to only English training, employment security and ASEAN general background, the overall significance is lost.

VQF development is unable to progress due to barriers. Thus, vocational students in accounting can only compete using their degree, which was not their comparative advantage.

The preparations for ASEAN altogether neglect the importance of the legitimacy of vocational accounting students to benefit from the MRA in Accountancy Services. Consequently, given the current status of preparations by OVEC, the overall significance of ASEAN may be being neglected.

CHAPTER IV

LOCATION-BASED COMPARATIVE CASE STUDY

4.1 Preparation at the Institutional Level

This chapter explores the statuses and challenges at the institutional level. A location-based comparative case study was made to question whether the challenges in the chosen vocational colleges were location-based or system-made.

The comparative case was done in two ‘Best Practice’ vocational colleges which varied in their locations: Bangkok and the Northeast. The challenges experienced in these two, best practice colleges are expected to also be found in other vocational colleges around the country. The chapter will conclude with an evidence-based case study as to whether OVEC should address the challenges by contextualizing the solutions, or should improve its administrative system as the central organization of the vocational education stream.

This chapter provides data to respond to the second research question: *to identify and compare statuses and challenges of the ‘Best Practice’ Vocational Colleges in preparing accounting students for ASEAN in terms of core-curriculum, instructor development and student development.* It is also important to note that the colleges’ names are kept confidential so that informants feel more comfortable critiquing their colleges and the OVEC.

To give a clear direction, this part of study is segmented into these sub-headings:

- Statuses and Challenges of ASEAN preparation in College A in Bangkok
- Statuses and Challenges of ASEAN Preparation in College B in the Northeast
- A Location-based Comparative Case of College A and College B
- Interpretation of the Comparative Case
- Chapter Conclusion

4.2 Statuses and Challenges of ASEAN Preparation in College A in Bangkok

This section covers 3 main areas of preparation as follows:

- Accounting Curriculum
- Instructor Development
- Student Development

4.2.1 Accounting Curriculum

College A implemented the core-curriculum created by the Supervisory Unit and Bureau of Personnel Competency Development of OVEC. The curriculum was taken directly from the core-curriculum, with no adaptations.

When asked whether or not additional courses on ASEAN regarding accountancy services were necessary, college A personnel answered that it is not essential at this level since the majority of students are not motivated to work in other ASEAN member countries. Though she explained that there were differences in tax systems and accounting regulations in each ASEAN country, which she referred to as a very fixed set of knowledge to be taught in the college. She commented that activities such as ASEAN camp and English training were already provided.

This shows that the college does not emphasize the importance of the ASEAN preparation for the accounting students. *ASEAN preparation in terms of the curriculum is very broad and only covers the surface level.* Also, classes on ASEAN studies were only about socio-cultural aspects of integration. There are no extra commitments made by the curriculum to encourage accounting students to consider see ASEAN in relation to their career.

More importantly, the accounting instructor disregarded the importance of MRA in Accountancy Services, having the opinion that only those fluent in English could benefit from the establishment and there are only limited opportunities from the MRA that the students could enjoy.

4.2.1.1 Mini English Program for ASEAN

MEP has been operating in College A for 2 years at the level of vocational certificate and high vocational certificate. Four classes of the accounting core-curriculum are translated into English.

Though the college is granted decision-making power to create elective courses, it does not take the chance to make additional classes. In the MEP curriculum no special input was developed, despite their claimed objective to prepare the vocational accounting students for the ASEAN single market. ***The MEP curriculum was differentiated from the normal accounting core-curriculum simply by having more accounting classes taught in English.***

4.2.1.2 Bachelor's Degree for ASEAN

Among all vocational colleges college A is one most ready to implement the curriculum of the Bachelor of Technology in Accounting to prepare the students for the upcoming ASEAN market. In college A, the curriculum was opened in 2014 with the first batch graduating at the end of 2015.

Though this degree cannot be certified by the Federation of Accounting Professions (FAP)²¹, the central professional organization to certify the accounting professions, the college personnel were confident that this would prepare the accounting students for the new labor market. ***The idea of the curriculum was to put emphasis on employment security, practical skills and relevant industrial skills.*** To ensure relevant skills and knowledge to the market, the students were trained in the industry and worked there as employees for an academic year. As a result, the students were guaranteed their employment after their graduation with the certain companies.

What use of BA degree if it cannot be accredited by FAP? College A implemented BA degree of Technology in Accounting because they figured that ASEAN labor market would bring in the labor flow and increase competition in the market. It was perceived as vital as the vocational accounting students were semi-

²¹ To be accredited by FAP, only graduates with BA in accounting and BA in Business Administration are eligible.

skilled labor so they were vulnerable to more competition from other labor, especially, CLMV countries.

“Since our intention in education management is to provide students with employment and earning, we will also provide them the employment security in the midst of high competitive ASEAN single market. Our system is not motivation-led education but career-led so we have to be very concerned about their employability upon their graduation. And BA degree will make them survive in the new market” (Personal Communication, 5/8/2015)

It is dubious whether the BA degree will become well known in the industry given its ineligibility for accreditation by FAP.

Conclusion

The status of the preparations in college A revealed that there have been no special inputs in terms of core-curriculum implementation in the college. They make no changes to the core-curriculum, despite having the right to contextualize and make it more appropriate for ASEAN. The students are prepared in the diversity in cultural, social, economic and political backgrounds within the ASEAN member countries. Nevertheless, it is highly questionable whether they would understand the changes and implications that ASEAN may have on their profession.

Similarly, MEP continues to remain in line with the normal curriculum. The only difference was an intensification on English skills. BA degrees help to prepare the accounting students for the new labor market by securing employability and granting them with the degree status to respond to the degree-led pay system in reality. However it remains unrecognized by the FAP.

4.2.2 Instructor Development

This section will present the challenges of instructor development in the two curriculums: MEP and Bachelor’s degree. The study found 4 areas of status and

challenges regarding the issue as follows:

4.2.2.1 Unprepared Instructors

College A prepared their accounting instructors in 2 ways: (i) English and (ii) Teaching Methods. However, the college was at a disadvantage due to its lack of instructor development prior to the opening of MEP, specifically.

“Here, we did not train instructors before the MEP was opened – so a lot of our instructors are not confident about themselves...they are not quite ready” (Personal Communication, 4/8/2105)

“Instructor development is our first priority since, from my experience, the students and instructors’ competency are linked” (Personal Communication, 4/8/2015)

They expressed that the policy of OVEC has only recently introduced ASEAN preparation as a priority. ***For this reason, the instructors were not prepared to teach English skills before the implementation of MEP.***

To solve the problem, the college A held English trainings for the accounting instructors every Monday to Friday after school, but it was not very successful given the limitations to the schedule.

“Here, we have to manage 3 programs for accounting – MEP, Dual Vocational Education (DVE) and BA degree. The same instructors are teaching in all the curriculums. So considering our already limited number of teachers, it is extremely hard to participate the trainings with full efforts as we have overwhelming chores” (Personal Communication, 4/8/2015).

Additionally, the accounting instructors in the vocational colleges are required to accompany their students to their internships in the industry. The instructors must also attend seminars and trainings held by OVEC. Moreover, the instructors are required to plan their lessons in English. ***These commitments meant***

they were often unable to participate in the English trainings.

4.2.2.2 Older Generation of Instructors

Interviewees agreed that their instructors were not confident in communicating and teaching in English. *Instructors are often older and their English proficiency tends to be inefficient. English is not something that can be learned in such short time.*

“Our instructors are 40 – 50 years old so they are senior teachers – they are competent in accounting but they are not in speaking English because they did not graduate from English Program” (Personal Communication, 4/8/2015)

Furthermore, it was a challenge to find instructors who were competent both in English and accounting, and interested in teaching in vocational colleges.

“It is really hard to find accounting instructors who are competent both in English and professional skill and later we found out that younger generation of instructors are good at using ICT in class but still not competent in English” (Personal Communication, 4/8/2015)

4.2.2.3 Challenging Recruitment

College A has a small number of instructors. They expressed that it was hard to find instructors who would be interested in teaching in the vocational colleges.

The college attempted to recruit native English speaking accounting instructors. *They explained that it was not very hard to recruit a native speaker to teach English, but it was very difficult to find one who could teach accounting.*

“Our instructors are not competent in English but when we are looking for native speakers, they can’t teach accounting. It is much more expensive to hire him or her if there is one” (Personal Communication, 4/8/2015)

4.2.2.4 Lack of Long-term Training

The accounting instructors mentioned that the training set by OVEC was short-term, usually 5-6 days. To make the training more efficient, they proposed that ***OVEC hold long-term trainings over the summer for the accounting instructors.***

“The training needs to take place for 1-2 months they need continue career development from OVEC. The training will raise their awareness and make them active. Those come back from the training are confident about themselves and determined to keep upgrading their English skill” (Personal Communication, 4/8/2015)

The head of the accounting department compared this with the training held for accounting instructors in the higher education to prepare them for ASEAN.

“In university, they began the preparation before us. They keep doing it because they have a large amount of fund. They trained instructors for 2 months straight during summer.” (Personal Communication, 4/8/2015)

“OVEC held a very short-termed training course for instructors and it granted a small number of seats” (Personal Communication, 4/8/2015)

Conclusion

In college A, the training of the accounting instructors depended on two levels: (i) in-college training and (ii) OVEC-provided training. Nevertheless, neither seemed able to adequately prepare the instructors to be capable of teaching in English with confidence.

ASEAN was found to have big implications on instructor development in College A, given that they train their instructors and recruit more instructors able to teach both English and accounting skills. ***However there are 4 key challenges:***

(i) Unprepared Instructors; (ii) Older generations of instructors; (iii) Challenging Recruitment and (iv) Lack of Long-term Training.

It is highly questionable whether MEP is considered 'ready' to be opened in vocational colleges, since accounting instructors are inadequately prepared. It is therefore questionable whether the accounting students will be prepared adequately for ASEAN, if their teachers are not.

4.2.3 Student development

The study found 4 areas of challenges regarding this issue, as follows:

4.2.3.1 Unmotivated Students

College A prepared their students for ASEAN by holding an ASEAN camp. Students from all fields of study could participate, but *the accounting students in college A had limited opportunities to participate in the ASEAN experience.*

The accounting students explained that unawareness was a main challenge for the students entering ASEAN labor market. *The college personnel expressed that the students were not motivated and active enough to prepare for the opportunities or challenges in the new market.*

“It is challenging for the college since we (students) are not motivated to prepare for ASEAN. We also are afraid of speaking English so we end up not trying.” (Personal Communication, 4/8/2015)

The instructor also mentioned a lack of motivation in the accounting students regarding preparation for ASEAN.

“The preparation for the accounting students is progressing very slowly because they are not aware that ASEAN actually can affect their lives – we are less advantageous compared to the students in the colleges that share border

with the ASEAN neighboring countries like Cambodia, Lao PDR, Myanmar and Malaysia.” (Personal Communication, 4/8/2015)

Interestingly, locations close to other ASEAN countries acted as a constant reminder to keep the students active for the impending changing socio-economic structure.

There were collaborations in education management between College A and colleges from Indonesia, Malaysia and Singapore aimed to improve instructor and student development. *However, collaborations were limited to the level of administrators and instructors.* There have been no concrete plans or projects and the instructors and students show little awareness of existing collaborations. The college administrator claimed that the colleges the collaborative countries were not very active, thus, the progress was slow.

“Right now we do not need to compete with the more developed countries in ASEAN. We need to be prepared for the highly competitive market or else we won’t be able to secure our graduates’ employment with expecting more labor flow – I am not sure how active OVEC is on this either” (Personal Communication, 4/8/2015)

4.2.3.2 Weak M&E and Funding System

The funding system is another challenge to student development. Though computers are required for use in accounting, the college could not provide them to every student in class.

“Even though funding is not the most important issue right now, to study accounting programs the students need to be able to use computers but we don’t have enough computers” (Personal Communication, 4/8/2015)

A weak Monitoring and Evaluating (M&E) system was also found to be connected to problems with funding. The M&E system for monitoring preparations

for ASEAN is not efficient.

“OVEC needs to go to that particular college to monitor and evaluate closely whether the funding is going to the right place and to see the situation on the ground” (Personal Communication, 4/8/2015)

4.2.3.3 Mismatched Numbers of the instructors and Students

College A perceived that there was a correlation between having insufficient instructors and the low quality of the students.

“OVEC told us to increase the number of the students. This is the biggest thing right now. Somehow the aim to increase the quantity of the students doesn't go hand in hand with the aim to increase the quality...compared to the western college they have only 20 students in one class but we have over 40 but only 1 instructor. And we have small number of the instructors.” (Personal Communication, 4/8/2015)

In college A, there were not enough accounting instructors to be able to efficiently teach the students. The quality of education that the students should have access to therefore presented a challenge to the student development for ASEAN.

4.2.3.4 Family Background

The college personnel mentioned that there seemed to be a connection between family income and the students' English competency. *The parents of the students in vocational colleges were relatively less economically advantageous than those in the general education stream.*

“We cannot ask more from parents – our students' parents are those who make ends meet – so it is hard for us to ask more from parents to support our education management and instructor training” (Personal Communication, 4/8/2015)

When the OVEC funding system is weak in combination with the limited economic support from parents, it is hard to ensure quality education to give students the best chance at development.

4.2.3.5 Absence of Career Guidance

A system for career guidance was not found in College A. The students were unfamiliar with the processes that they must go through after their graduation.

The students are taught about their right to move to other ASEAN countries for work, whether with a company or independently to less developed countries to find economic opportunities. The students are also taught about the socio-economic, socio-cultural and political knowledge of ASEAN in their elective ASEAN study classes.

The students are aware of the differences in accounting regulations and revenue systems among ASEAN member countries, but this is not taught in the ‘ASEAN study classes.’

“In ASEAN Study, we were taught about general socio-cultural knowledge of each ASEAN member country but nothing about accountancy in ASEAN...I want to study how monetary system in each ASEAN is like” (Personal Communication, 4/8/2015)

When asked if they wanted to work in other ASEAN countries, most of the students said yes but none had ideas about where to start finding jobs.

“I know that it will be harder to find jobs after ASEAN opens but I don’t know where to start looking for jobs now or if I want to work in other ASEAN countries – I have no idea where to start” (Personal Communication, 4/8/2015)

In other words, the students are prepared to face the changes in socio-economic, socio-cultural and political aspects of ASEAN but less prepared to communicate in the ASEAN working language, because of insufficient effort from

the students' family backgrounds to support such development. *More importantly, they were not guided through their career path very clearly upon their graduation prior to entering the new labor market.*

4.3 Statuses and Challenges of ASEAN Preparation in College B in the Northeast

This section covers 3 main areas of preparation as follows:

- Accounting Curriculum
- Instructor Development
- Student Development

4.3.1 Accounting Curriculum

Similar to College A, College B kept the content of the core-curriculum in accounting intact even though it was granted the right from OVEC to contextualize the curriculum. Therefore there are no extra commitments by neither college A nor B to prepare the students for ASEAN.

The accounting students realize that there is significant diversity in accountancy regulations and revenue systems among the ASEAN member countries. Yet, they are not given any opportunities to learn about the ASEAN community in their career-specific knowledge, only the general background about the integration.

“I know that MRA in accountancy services will provide me more opportunity to find jobs in other ASEAN countries but I don't know where to start...the department invites a guest lecturer to talk about this sometimes but not for long- term project. I want one permanent room in our college to guide us about our career path, especially when ASEAN is about to open” (Personal Communication, 11/8/2015)

“If there is class on accounting regulations among ASEAN member countries, which does not have to be very comprehensive, I think it will

benefit us to enter the labor market and motivate us.” (Personal Communication, 11/8/2015)

The college does not place emphasis on career-led preparations for accounting students who are soon to be entering the new labor market. This is a concern considering that the vocational education stream claims to match the laborers it produces to the labor market (Law, 2011).

4.3.1.1 Mini English Program for ASEAN

In college B, the Mini English Program (MEP) curriculum was taught at the level of vocational education certificate but not high vocational certificate. This is due to a lack of capable instructors who can teach the content of the accounting curriculum in English language at the high vocational certificate level.

Similar to College A, the MEP curriculum teaches 4 accounting classes in English. ***Though the core-curriculum was simply translated into English, the personnel found it difficult to operate the curriculum without a ‘common model’ in education management.***

“We operates MEP with no clear guideline. We don’t have clear path in education management...each college operates in its own way so this is one of the points why there is so much quality disparity” (Personal Communication, 11/8/2015)

OVEC held an annual meeting for each college operating the MEP curriculum to meet and discuss successes and challenges. Nevertheless, after the meeting there was no ongoing discussion among the colleges. ***The colleges were operating their MEP curriculums without any ‘successful model’ to refer to.***

4.3.1.2 Bachelor's Degree for ASEAN

College B opened the BA curriculum in 2015 with the aim to offer the vocational students with a BA degree. This was a result of the OVEC policy which urged the regional 'Best Practice' colleges to open the BA curriculum for accounting students. Nevertheless, the BA degree did not make the accounting students eligible to take the examination of Certified Accounting Professions (CPA) organized by the FAP.²²

It is a mechanism to create equality among accounting students, since the vocational accounting graduates have to inevitably compete in a degree-based recruitment and pay system. Thus, with the BA curriculum implemented in the vocational education colleges, the BA graduates are then capable to compete in the degree-based recruitment and pay system of the status quo.

An obvious challenge for the BA curriculum implemented in the vocational colleges is that there is no recognition of Bachelor's degree of Technology in Accounting from the Federation of Accounting Professions (FAP), the National Accounting Body and the most trusted professional organization in accountancy in Thailand.

Interestingly, the accounting students raised a point that vocational students study accounting for 7 years²³ in order to finish with BA degree. Thus, there was a sense of injustice among the students regarding the recognition of the accounting degree from the FAP.

“The vocational accounting students take 7 years to finish their Bachelor of Technology in Accounting while the general education students take 4 years to get their Bachelor's Degree in Accounting. So it is quite bothering to know that our BA degree cannot ensure our legitimacy to take the examination for the Certified Professional Accountant (CPA) just because it is not certified by the FAP.” (Personal Communication, 11/8/2015)

²² The only BA degree that is eligible to take CPA examination is Bachelor's degree in Accounting from the university education while the vocational college offers 'Bachelor of Technology in Accounting.'

²³ 7 years cover 3 years in vocational certificate level; 2 years in high vocational certificate level and 2 years in BA in Technology in Accounting which is equivalent to BA degree graduates

Currently, there are only 9 students enrolled in the BA degree, which only recently opened in 2015. When asked, the high vocational students said they would prefer to go to University to get BA degree in accounting, despite it taking a year longer and incurring transfer costs.

“I’m going to enter a university education since the BA degree offered here is Bachelor of Technology Program in Accounting which is not recognized by FAP to be eligible to register for CPA examination” (Personal Communication, 11/8/2015)

This should be scrutinized by OVEC as the central organization in terms of how accounting students can possibly make the most out of the program when the curriculum is not certified by the trusted accounting professional organization of Thailand.

Conclusion

There are 2 newly launched curriculums in College B to prepare for ASEAN– MEP and Bachelor’s degree. While there are a number of challenges, these programs have been implemented according to OVEC’s intention.

4.3.2 Instructor Development

In college B, the challenges in preparing for ASEAN regarding instructor development are divided into 5 key points as follows:

4.3.2.1 Inadequate Number of Instructors

Similar to College A, College B faced the same problem of having inadequate number of both Thai and English-native speaking instructors. Younger generations of instructors were needed in the college. The current instructors aged 40 – 50 years old. Thus, it expected that they would retire in a short period of time making the situation worse.

College B personnel also mentioned that it was very difficult to recruit English native-speaking instructors, since most do not have accounting degrees. Also, accounting graduate instructors who are English native speakers request a very high salary which is not affordable by the college.

To solve this problem, College B trained their instructors to be competent in English, ICT and accounting skills. However, further problems are seen with the inadaptability of the older instructors. In-college training is also short-term, only 2-3 days per semester, due to limited time and resources.

4.3.2.2 Simultaneous Development of Instructors and Students

College B trained its instructors at the same time as its students to be competent in English. The head of the Accounting department revealed that the college were unable to train their instructors before the opening of MEP. The instructors explained that this was due to the immediate OVEC policy to implement the MEP curriculum in the college before the ASEAN labor market is fully functional. Therefore it is questionable ***whether the students can be competent in English if they are being trained by the teachers who still need to be trained themselves.***

The college personnel expressed that there was urgency to prepare the accounting students for ASEAN, and they admitted that the instructors were not efficiently prepared.

“It is because we just received the fund from OVEC only a few years ago and we cannot do anything without our head body say so” (Personal Communication, 11/8/2015)

“It is the policy from above – they tell us what to do” (Personal Communication, 11/8/2015)

4.3.2.3 Older Generation of Instructors

The older generation of instructors who did not graduate from English-taught programs is another challenge. Instructors are not confident to teach accounting in English, even though this is a requirement in MEP curriculum.

The head of the accounting department mentioned that English skills training for the instructors needs to be repetitive. However, this is challenging given the instructors' issues with confidence and inadaptability.

“The number of the teachers in the college is small and it is worse when they are too old to be students again – most of them are 40 – 50 years old. So although they attended the training courses, they rarely communicate in English.” (Personal Communication, 11/8/2015)

They revealed that there have been no incentives from neither OVEC nor the College B to recruit younger generations of instructors into the vocational education stream. Scholarships are not provided for the instructors to pursue higher education to improve their skills and knowledge. Also, the vocational instructors rarely have the opportunity to participate in exchange programs with other ASEAN countries, despite the MoU between OVEC and vocational institutions in other ASEAN countries such as Singapore and Malaysia. For these reasons, the younger generations of instructors are not incentivized to enter the stream.

4.3.2.4 Illogical Funding System

The funding system arranged by OVEC is another challenge for preparations in College B. Funding criteria is based on *the college's output as well as the number of the students in that a particular college.*

“The college gets different amount of funding from OVEC as they count the number of the students as one of the funding criteria. This simply doesn't work for us. Even though we have less number of students, we still need to

hire the same number of teachers. For example, one class requires one teacher to teach 20 students just like a class that has 40 students.” (Personal Communication, 11/8/2015)

4.3.2.5 Hierarchical Bureaucratic System

Interestingly, accounting instructors mentioned that *the structure of education management in the college, which is very hierarchical, hinders the preparations for ASEAN. This structure prevents them from suggesting and exchanging ideas for the betterment of instructor development for ASEAN.*

When asked, the native English speaking instructor who teaches accounting in College B revealed his lack of power to influence decisions that are made, considering his position in the college.

“...just like everywhere else this place is very hierarchical – there was a time when I was raising up the point about to the principal about my thought on the management system. They were shocked considering my position in the college and somehow if you do it to be helpful but because it is not their thoughts – they are not happy” (Personal Communication, 11/8/2015)

It is concerning that the hierarchical structure of the education management inside the college could suppress the benefits of having a native-speaking accounting instructor as a resource of fresh perspectives to prepare for ASEAN.

4.3.2.6 Passivity in Preparing for ASEAN

It was mentioned that it is rare that OVEC officials or the Supervisory Unit visit the college to conduct M&E. Consequently, the funds received from OVEC for the purpose of ASEAN preparation remain unmonitored.

“There should be more connectivity between the policymakers and implementers like us. They just ask us to report to them but they never come here. We do not have enough money to cover the operational cost and they

never understand our problem. They throw a piece of work and money on us but never come back and take a look and they want to see us succeed? If OVEC officials do not come to our college or the M&E system is not strengthened, the director of the college will be passive causing the instructors and students to become passive as well” (Personal Communication, 11/8/2015)

Even in the ‘Best Practice’ regional college, the issue of M&E is a challenge that discouraged the college personnel to be actively engaged in preparing for ASEAN. It also poses a question whether the M&E system exists in other vocational colleges.

4.3.3 Student Development

When asked about challenges regarding the student development in the college, the study found 6 key points to cover:

4.3.3.1 Lack of Motivation

The context of the college has significant implications on the students’ motivation to study English. Based on the college personnel’s perceptions, the college environment does not encourage the students to be active in preparing for ASEAN. Interestingly, College A shared the same perception, saying its location does not expose the students to frequent contact with the foreigners. The students lose interest since they consider ASEAN to be far-fetched.

“Our college is not located in Bangkok so our students’ opportunity to communicate in English and expose to foreigners is equal to zero...Our students’ parents are farmers so they rather put no effort for their children to be competent in English” (Personal Communication, 11/8/2015)

Additionally, ASEAN camp was held to expose the students to ASEAN experiences. However, the limited seats for the students to participate meant that none of the interviewees had the opportunity to attend such activity. In addition, the

students are not guided by their instructors about their future career paths.

“We study about ASEAN diversity in cultural backgrounds and how to greet in other ASEAN languages but not about accountancy regulations or revenue systems in ASEAN – only generally ” (Personal Communication, 11/8/2015).

The instructor revealed that the students were not motivated to work in other ASEAN countries regardless of the opportunities provided by the MRA in Accountancy Services. A few aspired to work in Singapore but other ASEAN countries were largely neglected.

“ASEAN isn’t Singapore – there are opportunities for competent and English speaking accountancy professionals across ASEAN countries – not just Singapore...I think Myanmar is in need of well-qualified and English speaking accountancy professionals – this is a good chance for them to see that there are opportunities for them all in the ASEAN countries...but when I asked them if they want to work in other ASEAN countries, they wouldn’t raise their hands up and even only a few wants to go to Singapore” (Personal Communication, 11/8/2015).

Nevertheless, the question remains of whose role is it to assist the students in be motivated to find work in other ASEAN countries, if they themselves are not motivated.

4.3.3.2 Mismatched Numbers of instructors and Students

The lack of the instructors is a challenge faced by College B. This challenged was worsened when the instructors in the MEP curriculum were required to pass TOEIC²⁴ English examination.

²⁴ TOEIC is an English Examination for employees

“The main challenge for us to prepare our students for ASEAN is that our instructors are limited” (Personal Communication, 11/8/2015)

“Those who are interested to become vocational instructors cannot teach here because they don’t have more 600 points in their TOEIC score”²⁵ (Personal Communication, 11/8/2015)

4.3.3.3 Family Background

Family background has a significant influence on the students’ motivation and English development. In many cases, the students do not decide their career path alone, so they lacked the motivation to continue their education. It is hard to motivate the students to actively prepare for the new labor market and even harder to keep them in the education system.

It was revealed that the parents of the students in College B were not economically well off. Not only could they not support the students to study in English, but they also did not see the significance of studying English.

“We have low enrolment in the MEP curriculum because most of our parents are farmers – they don’t pay attention to their children’s development of English competency” (Personal Communication, 11/8/2015)

4.3.3.4 Lack of ASEAN experiences

In College B, compared to those in other fields of study the accounting students have relatively few opportunities to attain ASEAN relevant experiences. The students revealed that the exchange programs in other ASEAN countries were offered to the students in other fields of study such as in the Food Industry, Hotel and Tourism. The exchange students from other ASEAN countries came to study in the field of Food Industry.

²⁵ This situation can be specifically applied in the MEP curriculum

“We have exchange students in Food Technology major but not in accounting...I want to go to other ASEAN countries as an exchange student because I want to learn not only English communication but also their working culture and attitude” (Personal Communication, 11/8/2015).

“Only those from other fields go study in other ASEAN countries as the exchange students – so we know ASEAN only from our instructors” (Personal Communication, 11/8/2015)

However, the SmartBiz competition was created for the accounting students to prepare for the ASEAN labor market.²⁷ This activity prepared their accounting skills for the more competitive market. ***However, it was mentioned that the SmartBiz did not provide them with the opportunity to compete with other vocational accounting students from other ASEAN member countries.***

“We never have a chance to compete with the students from other ASEAN countries – I have met the students from Laos only once” (Personal Communication, 11/8/2015)

4.3.3.5 Negative Public Image

A voluntary community-service activity called ‘Fix It Center’ has been the channel for the accounting students to change the public attitude towards the vocational education. However, the students expressed that the project did not gain enough publicity.

Interestingly, the students saw the issue of the negative public image towards the vocational graduates as a challenge for their employment security. Though there are strategies to secure their employment, such as the new curriculums of MEP and Bachelor’s degree, such strategies would fail without addressing the issue of the negative public image.

“Even though I am not good in English, I am very confident about my practical skills in accountancy service. The other key challenge for us is actually the Thai value that devalues us. So for us to be competitive, they need to take a good look at us first.” (Personal Communication, 11/8/2015)

4.3.3.6 Absence of Critical Thinking

An interesting point was raised by the native English speaking accounting instructor. *Based on his perceptions, the accounting students were not confident enough to utilize their critical thinking and analytical skills gained from accounting lessons. This was considered as a challenge for them when entering the highly competitive market.*

“The students are little self-esteem and scared of asking questions. This is because they have been told what to think...When a lot of labor flows in, it can be a wake up call because the MRA is about thinking people and ideas...but after they realize, there might be no jobs for Thais” (Personal Communication, 11/8/2015).

If MRA is to bring competition to the region, the accounting students need to prepare beyond just English skill training and ASEAN background knowledge. Specifically, the best and most sustainable way to ensure the students’ employment is to increase the students’ professional output and competency.

4.4. A Place-based Comparative Case of the ‘Best Practice’ Colleges in Bangkok and the Northeast

4.4.1 Comparative Case of Statuses in preparing for ASEAN

To sum up, the table below shows the comparative case of statuses in College A and B in preparing for ASEAN:

Table 6: Location-based Statuses between College A and College B

Comparison of the Statuses of the Preparations for ASEAN in College A and College B		
College A: Bangkok	College B: Northeast	Points of Differences
(i) Accounting Curriculum		
<p>There were newly emerged curriculums implemented in the college as to respond to ASEAN labor market:</p> <p>1) English Training: Mini English Program (MEP): prepared the students by equipping them with English skills in the level of high vocational certificate</p> <p>2) Employment Security: Bachelor of Technology in Accounting: linked them directly to the industry and offered BA degree to the graduates</p> <p>3) ASEAN Classes:</p> <p>1) ASEAN history 2) ASEAN socio-cultural backgrounds</p>	<p>There were newly emerged curriculums implemented in the college as to respond to ASEAN labor market:</p> <p>1) English Training: Mini English Program (MEP): prepared the students by equipping them with English skills in the level of vocational certificate</p> <p>2) Employment Security: Bachelor of Technology in Accounting: linked them directly to the industry and offered BA degree to the graduates</p> <p>3) ASEAN Classes</p> <p>1) ASEAN history 2) ASEAN socio-cultural backgrounds</p>	<p>The levels of education that the MEP curriculum was implemented in:</p> <p>College A: MEP for high vocational certificate level</p> <p>This was because at this level that the graduates were most potential to enter the labor market.</p> <p>College B: MEP for vocational certificate level</p> <p>This was due to the instructors' incompetency to teach accounting in English at the level of high vocational certificate.</p>
(ii) Instructor Development		
<p>1) There was English skill training held by the college after work for the instructors.</p> <p>2) The instructors were being trained the same time as their students doing internship in the industry as to keep their skills and knowledge relevant to the industrial sector's demands.</p> <p>3) The Association of Vocational Accounting Instructors held English training and teaching method for the accounting instructors, yet, they were short-term.</p>	<p>1) There was English skill training held by the college after work for the instructors.</p> <p>2) The instructors were being trained the same time as their students doing internship in the industry as to keep their skills and knowledge relevant to the industrial sector's demands.</p> <p>3) The Association of Vocational Accounting Instructors held English training and teaching method for the accounting instructors, yet, they were short-term.</p>	
(iii) Student Development		
<p>1) High vocational certificate students were opted to take MEP to improve their English skills in accounting profession.</p> <p>2) BA degree students were trained accounting skills in the industry for one academic year.</p> <p>3) Students were trained to use accounting software for the national competition for vocational accounting students called SmartBiz.*</p> <p>4) The accounting students were invited to participate in ASEAN camp which was mostly held by DVEC in the central and Bangkok areas.</p>	<p>1) Vocational certificate students were opted to take MEP to improve their English skills in accounting profession.</p> <p>2) BA degree students were trained accounting skills in the industry for one academic year.</p> <p>3) Students were trained to use accounting software for the national competition for vocational accounting students called SmartBiz.*</p> <p>4) Students were invited to participate in ASEAN camp which was mostly held by DVEC in the central and Bangkok areas.</p>	<p>1) Level of Education: College A: Only accounting students at the level of high vocational certificate were opted to be prepared their English skills in MEP curriculum.</p> <p>College B: Only accounting students at the level of vocational certificate were opted to be prepared their English skills in MEP curriculum.</p> <p>2) ASEAN camp: College A: Students in College A, albeit few, participated in ASEAN camp. College B: Students in College B had never participated in ASEAN camp.</p>
<p>*SmartBiz: is a co-created accounting software competition for vocational students which was developed by DVEC and the private sector (accounting software companies)</p>		

4.4.2 Comparative Case of Challenges in preparing for ASEAN

To sum up, the table below shows the comparative case of challenges in College A and B in preparing for ASEAN:

Table 7: Location-based Challenges between College A and College B

List of Challenges	College A: BKK	College B: NE	Note
(i) Curriculum			
1) Unupdated accounting curriculum at the High Vocational Certificate Level B.E.2546 (2003)	✓	✓	The curriculum was taken directly from the core-curriculum developed by OVEC in Supervisory Unit.
2) Non-emphasis on accounting professions	✓	✓	Classes relevant to ASEAN preparation in the vocational certificate curriculum included: 1) ASEAN Study 2) ASEAN socio-cultural background These classes were only focused on socio-cultural diversity of ASEAN member countries.
3) Lack a clear common practice	✓	✓	A common practice of MEP curriculum management was lacking, thus, there was no clear aim, direction and objective.
4) Uncertified BA curriculum	✓	✓	Although BA degree curriculum was implemented to prepare students for the labor market with BA degree, the degree obtained was not certified by FAP.
(ii) Instructor Development			
1) Unconfident instructors	✓	✓	MEP curriculum was launched to prepare the accounting students for the ASEAN labor market by enhancing English communicative skills. Yet, the colleges did not train the MEP teachers prior to the opening of MEP.
2) Older Generation of Instructors	✓	✓	Both colleges faced the challenge in term of instructors' inadaptability to new skills (English skills & ICT use) since they were all older generations (40-50 years old.)
3) Inadequate number of Instructors	✓	✓	Both colleges faced the challenge of having much less number of the instructors than the students.
4) Lack of long-termed training and funding	✓	✓	Both colleges held their English training for their instructors but they were short-termed, thus, had little impact on the instructors'
5) Illogical funding system		✓	College B mentioned the challenge of the illogical funding system that was commensurate with the students' number regardless of other factors.
6) Hirarchical Bureucratic System*		✓	College B realized that its very top-down system prevented the motivated instructors from suggesting new ideas while this issue was not emerged from the interview with personnel in College A.

7) Weak Monitoring and Evaluating (M&E) System	✓	✓	M&E system was weak, thus, there was no strong mechanism to push forward efficient preparations in the colleges.
8) Passivity in preparing for ASEAN		✓	College B realized that due to weak M&E system for the college's implementation, the personnel in the college - college director, instructors and students were not motivated to prepare for ASEAN.
(iii) Student Development			
1) Lack of motivation	✓	✓	Both colleges realized that their accounting students were not motivated to study English and work in other ASEAN countries.
2) Inadequate Funding	✓		College A realized that there had not been enough funding to provide computers for accounting students.
3) Mismatched Numbers of Instructors and Students	✓	✓	Both colleges faced the challenge of not being able to have enough accounting instructors making the classroom overcrowded by the students. This obstructed the teaching quality.
4) Family Background	✓	✓	Both colleges perceived that due to the students' family background, the students were not encouraged to improve their English skill in accounting.
5) Absence of career guidance	✓	✓	Both colleges did not have career guidance for the students. Only homeroom hour was used as a sole purpose of preventing any possible conflict that may happen in classroom.
6) Lack of ASEAN experiences	✓	✓	The accounting students in College B did not have any ASEAN relevant experience while only few in College A participated in ASEAN camp.
7) Negative Public Image		✓	This point did not emerge from the interview in College A
8) Total absence of critical thinking*		✓	This point did not emerge from the interview in College A

* This point was brought up by the English native speaking accounting instructor.

4.4.3 Implication From the Comparative Case on Statuses and Challenges of Preparation for ASEAN at the Institutional Level

4.4.3.1) Accounting Curriculum

There was little difference in the preparation of the accounting curriculum, since both colleges implemented according to the core-curriculum developed by OVEC. Although the colleges were granted the opportunity to adjust the curriculum, neither took on the commitment to do so. ***Thus, any adaptation of the curriculum to prepare for ASEAN was altogether neglected at the institutional level.***

Upon close examination of the core-curriculum, we see that the ASEAN classes are not focused on the situation or knowledge regarding the accounting profession in ASEAN. Rather, classes are broadly aimed at preparing accounting students for the diversity of socio-cultural and political background as the prime objective. ***The MRA in Accountancy Services was found to have little significance in the accounting curriculum.***

Though instructors in both colleges recognized the differences of tax and accounting regulations among the countries in the region, they expressed no concern with including this knowledge in the curriculum. They claimed that the knowledge would not be meaningful unless the students were motivated to work in other ASEAN member countries.

MEP and BA curriculums were launched as strategies to increase competitiveness of the accounting students for the new market. Yet, they were implemented without a ‘common model’, with no point of reference for the college personnel. Also, the BA degree not being certified by FAP is a challenge for the students when seeking employment. ***Neither college faces any location-based challenges.***

4.4.3.2) Instructor Development

The challenges found in both College A and College B were almost identical.

Both colleges trained their accounting instructors in English skills. *However, the instructors were not confident*, since they were not properly trained before the opening of the MEP curriculum.

The short-term trainings, held by OVEC and the Association of Vocational Accounting Instructors, were insufficient in preparing the instructors to be strong English communicators. Most of the instructors are older and claimed to be unconfident in using new skills.

With a few exceptions with challenges not raised by College A, the majority of those mentioned were shared by both colleges. Hence, based on this study, it can be concluded that the challenges in instructor development are not location-based. Rather, the challenges faced by both colleges were system-made.

4.4.3.3) Student Development

Despite their different locations, the colleges faced similar challenges. Although some issues did not emerge from the interviews in College A or B, those that were raised were faced by both colleges.

The accounting students were not motivated to work in other ASEAN member countries regardless of the advantageous establishment of MRA in Accountancy Services.

4.5 Chapter Conclusion

Based on the study, though the challenges found in both colleges were not location-based, these challenges were not expected from colleges that are considered the 'Best Practice' vocational colleges.

Many challenges faced by these 'Best Practice' vocational colleges imply a need for OVEC to review and amend its operation. The comparative case of the status and challenges in the vocational colleges varying in their location is a constructive criticism and evidence for OVEC to take firmer steps in its preparation. These system-made challenges from OVEC's operational system require the policy-makers to address them with critical and fresh solutions.

The connectivity between the policy-makers and policy-implementers should act as a foundation. More importantly, the status quo in the vocational colleges should be taken to discussion. The opinions of policy implementers at the institutional level should also be considered as those who work in the actual settings. Prescriptive actions solely developed by OVEC will struggle to create efficient systems and find fresh solutions for the vocational education stream to enter ASEAN.



CHAPTER V

PERCEPTIONS TOWARD OVEC PREPARATION

This chapter addresses *the perceptions of the main stakeholders towards OVEC preparation in vocational education for ASEAN*. In this study, the OVEC, vocational colleges and private sector are the main stakeholders. The perceptions of the market are also included in the chapter as another key stakeholder interacting with the vocational education stream. Two accounting software companies that work in collaboration with OVEC were selected to make justifications for their right to make constructive criticisms toward OVEC's operational system.

The last section of the chapter evaluates the preparations for ASEAN using '*Factors that Lead to Successful Implementation*.' This part focuses particularly on assessing whether or not OVEC has adequately prepared accounting personnel for the new labor market.

To have a clear outline, the elicited perceptions are divided into 6 key areas:

5.1 OVEC Policy

5.2 Core-Curriculum of Accounting

5.3 Instructor Development

5.4 Student Development

5.5 Vocational Qualification Framework (VQF) Development

5.6 Factors that lead to Successful Implementation

5.1 OVEC Policy

The following points are concluded from the opinions given by the main stakeholders toward the OVEC policy:

5.1.1 Publicity

There was still a lack of attention putting in communication between the industrial sector and OVEC. This, in turn, brought an employability challenge to the

students upon their graduation. As a result, OVEC was urged to earn more publicity for the good of the vocational students.

The accounting students were generally given second priority compared to those from the general education stream, regardless of the positions being offered. The company revealed that the lack of acknowledgement of vocational education *students comes from the traditional belief in the superiority of BA graduates over vocational graduates. The company claimed they do not know what the vocational students studied and there was some doubt that the vocational students to be able to work productively which comes from the social stigma attached to vocational students.*

“It has been a traditional thing for us to hire BA graduates. When we asked ourselves why, it struck our heads that we didn’t know what the vocational students studied. And if possible we want to know more about the vocational education because when we do job evaluation, some particular positions do not necessarily need the knowledge of the bachelor’s degree” (Data Pro Computer System, 29/7/2015)

Due to this negative image and the lack of publicity, the vocational graduates tend to only be able to enter local accounting companies, with public approval being limited and unprogressive.

Due to their young ages, being around 18-19 years old, the market views the vocational students as immature and unreliable which can create challenges for the vocational graduates when they enter the labor market.

“Vocational graduates are less advantageous because they are younger than BA graduates” (Data Pro Computer System, 29/7/2015)

There has been little done to improve the public image of vocational education and *the job market tends not to take the time to evaluate the vocational applicants for jobs compared to the BA applicants, regardless of their skills and*

knowledge. Though oftentimes the positions offered require practical skills that the vocational graduates possess, the market does not consider them for the roles which may result in practically under qualified people being employed. ***Thus, the vocational accounting graduates are at a disadvantage in entering the market due to the negative stigma attached and to the lack of publicity surrounding vocational education***

The problem of underemployment was also highlighted.

“Before, we never looked for the vocational graduates because we didn’t know them. We misunderstood that only BA graduates could do work – but some particular areas of jobs do require the practical skills of the vocational graduates. Yet, the accounting BA graduates would be better to do those jobs that require the management skill” (Crystal Software, 7/8/2015)

The study revealed that the companies had little knowledge about vocational education, and they thought that the BA graduates would be more productive, regardless of job. Not only does this create less work for the vocational graduates but also causes ‘under-employing the BA graduates’, whereby BA graduates are placed in jobs that they are not suitable for. To rectify this, the OVEC policy is urged to improve the publicity and connectivity with the market.

5.1.2 Active and Passive Strategy

It is found to be reasonable that OVEC operates the preparation for ASEAN. The market recognises that there are many different jobs within the accountancy services. The MRA assures opportunities not only for Certified Professional Accountants (CPA) to work in other ASEAN countries, but all sorts of accounting professionals.

“The preparation is necessary because the industrial sector is looking to recruit many types of accounting professions – not just CPA. There are different levels of the market as well – high-ended, semi-skilled and less-skilled” (Data Pro Computer System, 29/7/2015)

“Thailand depends on the real sector which requires semi-skilled labor with practical and vocational skills – we do need workable workforce not just those high-skilled who can do their parts in management.” (Crystal Software, 7/8/2015)

Market and education personnel mentioned that both active and passive strategies are necessary for the OVEC policies.

5.1.2.1 Active Strategy

Active strategy is to increase employability and export labor to the ASEAN market by building motivation. This study found that the accounting students were not motivated to take opportunities from the MRA and were unaware of the necessity to be prepared in English skills.

Additionally, the students lacked the knowledge about the accounting regulations and tax systems of other ASEAN member countries. This demotivated them to benefit from labor mobility and narrowed the definition of preparations for ASEAN to only the English training.

The college personnel and market agreed that, at the present, the accounting vocational graduates are only able to move with their employers. ***The movement of natural persons, which is in Mode 4 of supply, is currently dependent on Mode 3 of the commercial presence.***

This is a missed opportunity for the accounting graduates to benefit from the relatively less number of the accounting professions in other ASEAN member countries (Federation of Accounting Professions, 2014a).

5.1.2.2 Passive Strategy

The passive strategy should also be efficiently put in place – not preparing for transferability to other ASEAN member countries but rather secure their employment in the national market. The labor mobility is considered as the opportunity. Yet, the thread also emerges.

Currently, the Bachelor's degree curriculum was the main passive strategy that OVEC implemented at the institutional level. Yet, the curriculum was not certified by the FAP.

“It is confusing to me that the FAP does not certify our Bachelor's curriculum. If they are not sure about our education quality sue to so much disparity between the vocational colleges. But at least they could have certified the best practice vocational colleges.” (Personal Communication, 11/8/2015)

It is also suggested that OVEC commit to passive strategies in the policy to secure employment against (i) General Education graduates; (ii) labor from CLMV countries and (iii) labor from the more developed countries.

(i) General Education graduates

The market suggested that with stronger perseverance and hard work, the vocational graduates would have a greater advantage to compete in the semi-skilled market against the general educated graduates.

“We notice that BA graduates in accounting are more skillful of administration and management but the vocational graduates are more hard working and have better working attitude.” (Crystal Software, 7/8/2015)

(ii) Labor from CLMV countries

The market noticed that despite inevitable non-tariff barriers, the accounting students needed to be able to compete against the semi-skilled laborers from the CLMV countries. The market acknowledges the opportunity to hire cheap labor

from CLMV, especially in the semi-skilled labor market.

“Now we can hire labor from CLMV countries since they are relatively less expensive and more hard-working” (Data Pro Computer System, 29/7/2015).

“The vocational graduates need to rethink about their selling points to be more competitive” (Crystal Software, 7/8/2015).

Non-tariff barriers, such as varying languages, tax and revenue systems and accountancy regulations, are currently protected for the vocational graduated. However, the barriers could be easily broken down considering potential for the industry to benefit from less expensive labor. ***Better quality of English, IT, accounting and additional ASEAN language skills should be selling points for the vocational accounting students against the labor from CLMV countries.*** These skills are socio-economically rewarding in the midst of ASEAN labor market.

(iii) Other ASEAN Member Countries

There was a shared view that it was rare for labor to flow from more developed countries like Singapore and Malaysia. However, given that these laborers are perceived as highly competitive and productive, there could be some degree of disadvantage to the vocational accounting graduates.

Also, more competition is expected to be brought by laborers from the Philippines and Indonesia, as they have strong English skills. The ASEAN labor market are more likely to hire those equipped with good English skills, meaning Thai laborers will be severely disadvantaged.

Though labor from these countries might be more expensive, the market suggested the vocational graduates should be able to find their own advantages. This is important considering the higher numbers of accounting professionals per population in Singapore and Malaysia. More importantly, OVEC should be actively seeking to develop an efficient tool for the ASEAN market to utilize the vocational graduates' skills and competency.

5.1.2.3 Incentives Building

This issue linked back to the previous ‘publicity’ since it was perceived as ***necessary to prepare for ASEAN by calling in more and better quality input in the system***. As a result, building incentives was recommended that the OVEC policy put little emphasis on.

The inputs were defined as the students and instructors. The company realized the significance of the strategy to call in better input.

“The vocational education stream needs quality input both students and teachers to change the public attitude. The stream had not have good output because there were not good input” (Crystal Software, 7/8/2015)

Based on the market’s perceptions, building incentives to obtain better inputs would contribute to better publicity and improve the quality of the stream’s outputs.

The education personnel explained that there is limited connectivity between the Office of Basic Education Commission (OBEC) and the Office of Vocational Education Commission (OVEC). ***Thus, there is little guidance for students in the transition period from basic education to higher education. This causes the vocational education stream to be under recognized and underrated.***

The lack of career or education guidance at the basic education level can lead to confusion and uncertainty which may result in the students following the mainstream general education at a higher level, even though some students may be more suitable for the vocational education stream.

Furthermore, the education personnel revealed that there are limited efforts to incentivize more instructors to go into the stream. The current instructors are aged between 40-60. Thus, a big loss of teachers is expected in less than a decade when current teachers go into retirement. There are no scholarships or other incentives offered to the younger instructors to encourage them to enter the stream and as a result many may choose to become general education instructors instead.

5.2 Accounting Core-curriculum

The market revealed that the aim of the accounting core-curriculum in vocational education is to produce bookkeepers as one of the accounting professions, while also acknowledging that bookkeepers were no longer in high demanded by the industry.

“If they keep studying what they are studying now, they can only become bookkeepers. The curriculum needs to do more than that to keep the students’ skills and knowledge relevant to the market demand.” (Crystal Software, 7/8/2015).

The curriculum was perceived to focus too heavily on accounting theoretical knowledge, when vocational education is supposed to produce accounting professionals with practical skills. OVEC is urged to produce an updated curriculum that puts emphasis on IT skills in accounting.

“The curriculum shall highlight on the students’ IT capacity in accounting because this will surely keep their skills relevant to the market and another challenge is that IT changes frequently” (Crystal Software, 7/8/2015)

Based on the interviews, the market urges that the accounting curriculum be developed on a regular basis and be more focused on IT skills in accounting.

5.3 Instructor Development

Based on their experience of teaching in vocational colleges, the market gathered that the technical terms in accounting were not used in class at all. Training the vocational instructors to use some basic technical terms in English would add significantly to their confidence and as a result the students would be familiar with the accounting terms in English.

“Technical terms in class were translated into Thai while in the real situation, the students require to use English technical terms in the workplace. we already use English terms. For example, the word ‘depreciation’ was not used as something as simple as ‘depre’ or anything related to it but was translated into the even more difficult Thai word.” (Personal Communication, 29/7/2015)

Furthermore, the college personnel revealed that the instructor trainings held by both the OVEC and the Association of Vocational Accounting Instructors were only short-term and were therefore unable to address the long-term incompetency of the instructors in communicating in English and their inadaptability to new teaching methods. *To rectify this, trainings should be held regularly on both a long-term and short-term basis to be most efficient.*

5.4 Student Development

Other than English training, the vocational students are required to equip themselves with *IT skills to make them more employable.*

“There should be more of a reason that I hire the vocational graduates as the bookkeepers when I can hire the BA graduated who can actually do both bookkeeping and accounting. The vocational graduates need to use their practical skills in using IT software in accounting as their selling point. If not, I see them as less productive.” (Crystal Software, 7/8/2015)

The market also perceived the possibilities offered by the vocational students’ advantageous characters. Students should be instilled with perseverance, hard-working ethic and developmental characters to add to their competitiveness.

5.5 Vocational Qualification Framework (VQF) Development

Based on the interviews, there are two significant issues to be discussed relating to VQF development.

5.5.1 A Lack of Accreditation System and Insufficient Publicity

Since OVEC's discussions of VQF development are contained only among high-placed officials, its progress at institutional level is unclear. OVEC did not initiate discussions with vocational accounting personnel or the association of vocational accounting instructors, despite them being the most relevant persons. The college personnel do realize the significance of VQF development, nonetheless.

To further the point, when the development of VQF was not progressive, the MRA was paralyzed. Though the MRA in accountancy services was established to promote higher competition, there is a lack of benchmarking system in the accounting professions.

“I see no point why would they want to create MRA in accountancy services because without any benchmarking or standard, we as the vocational students cannot compete.” (Personal Communication, 4/8/2015)

Currently, the vocational students have only their vocational certificates and internship certificates to prove their skills and competency. The market has no choice but to use a degree-based recruitment system to measure the competency levels of the vocational accounting graduates.

“Now the only things that warrant the students' skills, knowledge and competency are the college and internship certificates. There is a lack of mechanisms to accredit their know-how skills. So the industry judges them based on their degrees and nothing else.” (Personal Communication, 11/8/2015)

“TPQI used to call me a year ago to discuss with them about the necessity and possibility of the VQF development for the accounting professions because I am a member of the Association of Vocational Accounting Instructors. Yet, I haven’t heard from them again since then.” (Personal Communication, 11/8/2015)

The college personnel also mentioned the existence of VQF of Tourism Professionals but not for accounting professionals. It is doubtful whether VQF will soon be developed considering the MRA in Accountancy Services was established far before the MRA in Tourism professionals.²⁶ Also, it is doubtful whether the vocational graduates will be able to compete in the highly competitive market when they are judged solely on their degrees and not by their levels of skills and competency.

The market and the college personnel agreed that there is a very ‘loose’ connection between the vocational education and the market. *In other words, educational outcomes, or the vocational graduates’ skills and competency, has never been accredited.* As long as the graduates have only their college and internship certificates as the tools to enter the labor market, they will be at a disadvantage to compete in a degree-based market.

This issue is connected with the lack of public acknowledgement of vocational education. When there is no mechanism to recognize the graduates’ skills and competency, the industry cannot be sure about the graduates and will be unlikely to hire them.

5.5.2 Flawed Collaboration

This study found that even though the Thailand Professional Qualification Institute (TPQI) has the potential to be the accrediting organization, they lacked accounting experts within the organization. *In other words, the TPQI was found to be only a symbolic institution to supposedly guarantee competency-based*

²⁶ MRA on Accountancy Services was created in Cha-am, Thailand, 26th February 2009 : MRA on Tourism Professionals was created in Bangkok, Thailand, 9th November 2012 (Fukunaga, 2015)

recruitment and pay systems. However, without professional experts in the organization, the TPQI lacks the capacity to develop VQF on their own.

In addition, the TPQI failed to connect OVEC with the Federation of Accounting Professions (FAP) to co-create the VQF. *There were mismatched goals and interests between the OVEC and FAP, since the latter is general education-oriented.*

“The Federation of Accounting Professions (FAP) is very much focused on the advantage of the general education...all of those sitting in the board - none graduated from the vocational education.” (Personal Communication, 15/8/2015).

It is improbable that the VQF could be successfully developed without successful collaboration with FAP as it is the only National Accounting Body (NAB) in Thailand and is most trusted by the market regarding accounting professionals. *If the VQF is not recognized by FAP, it is unlikely that the market will value its existence despite any successful development.*

5.6 Factors that Lead to Successful Implementation

This part is utilizing the ‘*Factors that Lead to Successful Implementation*’ in order to evaluate OVEC’s operational system to prepare for ASEAN. The factors were taken from well-known western and Thai researchers such as Thongkhao (2008); Meter and Horn (1975) cited in ThongKhao (2000); Juengjarernrat (2012). Thus, the evaluation will base on the 8 factors as mentioned in later part.

5.6.1 Policy Standard and Objectives:

OVEC places preparations for ASEAN as a priority in the 15-year plan of vocational education management. The policy covered the development of human resources, such as the quality of the vocational students and instructors to keep their skills relevant to the market. Infrastructure such as ICT for education and

connectivity with the community was also a focus. Lastly, the policy aimed to improve the administration systems by enhancing the administrators' skills in ICT.

The OVEC 15 year policy was not created in a vacuum, but rather founded in parallel with the 11th National Economic and Social Development Plan (NESDP) and other major educational plans of the Ministry of Education. They went hand in hand to achieve the purpose of increasing the vocational graduates, as the Thai labor market demanded more semi-skilled laborers.

However, the implementers do not have the opportunity to critique the policy in the implementation process. The college personnel opened MEP and Bachelor's degree curriculums solely because they were 'obligatory.' The OVEC policy is clear and consistent with the national agenda but born from a very top-down establishment.

5.6.2 Resources:

It was found that the funding systems of OVEC in ASEAN preparation are illogical, being in correspondence with the amount of students. The college personnel insisted that despite a smaller number of the students, the same amount of money is required to hire the instructors in the college.

“Even though we have less number of students, we still need to hire the same number of teachers. For example, one class requires one teacher to teach 20 students just like a class that has 40 students.” (Personal Communication, 11/8/2015)

Also, the funding systems are not evaluated when transferred to the institutional level. The funds are therefore prone to inefficient management under the administration of the vocational colleges. Additionally, the college instructors expressed that due to the weak systems of monitoring and evaluating, they have become passive in preparing for ASEAN.

5.6.3 Inter-organizational Communication and Incentives:

Communication between OVEC, the vocational colleges and other organizations was not substantially developed and therefore, necessary actions vital to enter ASEAN are not yet in existence.

As a result of not being able to develop the VQF in accounting professions, the vocational accounting graduates have to compete in the degree-based recruitment and pay systems since mechanisms to assess their skills and knowledge do not exist. The inter-organizational communication needs to be strengthened between OVEC, FAP and TPQI to successfully develop the VQF as the tool to measure the educational outcome of the vocational graduates in accounting.

Moreover, the connectivity of OVEC with other ASEAN member countries was not concrete. Even though both colleges – college A and B signed MoU with other ASEAN countries such as Indonesia, Singapore and Malaysia to co-develop the education administration at the institutional level, the college personnel did not benefit from such collaboration. The connectivity with CLMV did not exist at the institutional level at all.

Collaboration is also lacking between the OVEC and Office of Basic Education Commission (OBEC). As a key transferal period for students to either opt for the vocational or general education stream for higher education, middle school level is a key time for career guidance which could act as a mechanism to encourage more input into the vocational stream.

Lastly, the OVEC could not closely collaborate with the vocational colleges. The college personnel revealed that a visit from high-ranked officials would motivate them to work harder.

5.6.4 Organizational Capacity:

Though the OVEC realizes the significance of preparing for ASEAN, There is no one unit inside the organization specifically responsible for implementation. Thus, it is unclear which unit is responsible and accountable and as a result most tasks are delegated to other units and often left incomplete.

At the institutional level, the colleges face numerous challenges that remain unaddressed by the policy-makers.

5.6.5 Economic, Social and Political Context:

Interestingly, at the institutional level, the preparations for ASEAN were associated with the students' family background. When the students are not encouraged to obtain English skills by their families, the Mini English Program (MEP) is not very successful due to low student enrolment. Additionally, vocational colleges are unable to hire sufficient native English speaking instructors due to tuition fees that parents are unable to afford. The college personnel revealed there is some degree of influence from the economic context on preparations at the institutional level.

“Our college is not located in Bangkok so our students' opportunity to communicate in English and expose to foreigners is equal to zero.” (Personal Communication, 11/8/2015)

“Our students' parents are farmers so they rather put no effort for their children to be competent in English” (Personal Communication, 11/8/2015)

Political and social context also influence the perceptions of the ASEAN community by the students and their parents. College A, which is located in Bangkok, claims that its distance far from other ASEAN countries' borders kept the students unaware of the ASEAN preparation. College B, which is located in the Northeast, shared the same view that the students were not motivated since the college's environment was not a constant reminder of the upcoming changes.

5.6.6 Implementer Attitude:

Implementer attitudes have a direct effect on the success of any implementation. In OVEC, quite a number of officials expressed their thoughts that ASEAN was not something that needed preparing for.

“ASEAN is nothing new. The preparation is there only to reduce anxiety. The world is already opened. Free-market is everywhere. Why paying too much attention to it? It was like the time when we were anxious about computers so everyone was freaking out about studying how to use computers. But now? Even my grandmother knows and my grandson knows...” (Personal Communication, 27/7/2015)

“ASEAN was put in the title of the project to make it sounds reasonable and attractive.” (Personal Communication, 27/7/2015)

“We focus on collaborating with the industrial sector to increase relevant skills and knowledge for the students. ASEAN is now already secondary to this priority.” (Personal Communication, 21/7/2015)

“There are other priorities we are paying attention at right now...ASEAN is an outdated topic – not requires our immediate attention’ (Personal Communication, 7/8/2015);

Similarly, when ASEAN preparations are repetitively defined as simply education in English, and general knowledge of ASEAN countries, it loses its significance. A number of OVEC officials and college personnel mentioned that to prepare for ASEAN was to equip the students with these skills. The approach to preparations for ASEAN, thus, are not career-specific. In sum, the development of VQF in accounting, the education of ASEAN tax and revenue systems, and career guidance were taken for granted.

“We are preparing for ASEAN by training students and teachers how to speak English” (Personal Communication, 5/8/2015)

“There are two things we are preparing. We teach our students 4 classes in English. And this year, we took our students to ASEAN camp” (Personal Communication, 5/8/2015)

“We motivate them by teaching them about ASEAN countries and cultures” (Personal Communication, 13/8/2015)

As long as the implementers’ attitudes at both national and institutional level regarding ASEAN preparation are not towards career preparation for the more competitive labor market, all meaning will remain lost.

5.6.7 Leader Capacity:

Due to the late implementation of ASEAN preparation, which started only 3-4 years ago, it is doubtful whether the vocational education personnel will be prepared to step into the new community with confidence. *The leaders in the OVEC also perceived ASEAN preparation as secondary to other priorities.*

“Even in the domestic market, we cannot produce adequate number of the vocational graduates why bother pushing them out to the ASEAN market.” (Personal Communication, 27/7/2015)

Since the preparations are considered secondary by the policy-makers, this passivity passed on to the vocational colleges. The preparations for ASEAN, such as new curriculums of MEP and BA degree, were neglected after initiation. The M&E system is weak and dependent on the colleges to report back to OVEC. The college personnel, hence, remain passive because of little significance placed on the issue.

5.6.8 Monitoring and Evaluation/ Incentives and Sanction:

Problems are caused by the lack of efficient M&E system by OVEC. This can be equated to acting but not checking. The quality of the preparations already in place is not ensured.

Also, when funds were granted to implement ASEAN relevant activities in the colleges, it was dependent on the project manager to report back to the college without visits from OVEC personnel. As a result the connection between input and output is weak, putting the quality into question.

The OVEC requires a refashioning of its administration for ASEAN. *To enter ASEAN, The organization needs to understand that it requires more than English and ASEAN general background knowledge.* All in all, it is logical to conclude that the OVEC had not done sufficient to adequately to prepare the vocational education stream for ASEAN. It is evident in the evaluation from the *‘Factors that Lead to Successful Implementation.’*

5.7 Chapter Conclusion

After the comparative case was made, it is easy to recognize that the challenges faced at the institutional level were not location-based, but rather system-made. Neither of the colleges used different approaches or defined the ASEAN preparation as more than the education of English and ASEAN general knowledge. The loss of significance caused passivity and lack of motivation regarding the preparation.

It can be concluded that the factors that lead to successful implementation in the vocational education stream do not adequately prepare to colleges to enter ASEAN.

CHAPTER VI

CONCLUSION, SUGGESTIONS AND FUTURE RESEARCH

This chapter will conclude the key findings and discuss while making links to previous studies. The key findings will be framed into 3 levels of analysis to revisit the research framework at the (i) national level, (ii) institutional level and (iii) market level.

6.1 The National Level

6.1.1 Clear-cut Policy Implementation

The OVEC 15-year policy was found consistent with the national agenda including the 11th National Economic and Social Development Plan (NESDP) and the 11th Educational Development Plan of the Ministry of Education (Ministry of Education, 2012; National Economic and Social Development Board, 2012). Thus, the policy was well thought-out given the OVEC's duty to implement according to the NESDP according to Section 1, Article 6 of the Vocational Education Act (Office of Vocational Education Commission, 2008).

However, the policy did not parallel the objectives of the policy-implementers and situation at the institutional level. Preparations such as the new MEP and Bachelor's degree curricula were not initiated with prior trainings for the accounting instructors. The study found that even though the English trainings were aimed to improve the competency of the accounting students, the trainings were not well planned. The instructors were not confident to communicate in English even though it was obligatory. Also, their English competency was lacking as most of them were from older generations who did not graduate from English-taught programs.

It was found that the policy implementation was a clear-cut process with the OVEC as the policy maker and the vocational colleges as the policy implementers. *However due to a weak connection between the two, the implementation began*

on the ground level, which is coherent with previous studies (Alexander & Mazmanian, 1985; Barrett & Fudge, 1981; Chantasorn, 1997; Thongkhao, 2008). The OVEC had little or none contribution to the ‘implementation’ process after the policy was written. This caused no linkages between the OVEC goals and the implementation on the ground (Pressman & Wildavsky, 1973). The study furthered the theory since the explanation of the lack of strong linkages happened when the situation at the institutional level did not support or encourage the goals stated in the OVEC policy at the national level.

6.1.2 Inadequate Preparations for ASEAN

Evidently, the study found that the preparation for ASEAN was defined as simply the education of English training and ASEAN general background, with little mention by both the policy-makers and implementers of any other kind of education to prepare for the new market.

The core-curriculum altogether neglected the significance of the MRA in Accountancy Services. The MRA opportunity was not enhanced at national or institutional level. The curriculum heavily focused on the English preparation for the accounting students. The differences in the tax systems and accounting regulations among the ASEAN member states were considered by the policy-makers and personnel to be too specific and unnecessary since the accounting students are not highly motivated to work in other ASEAN countries.

This agreed with the findings of Sukkhantharak and Intarak (2014) that the education sector prepared only in two areas: (i) Skills of the college personnel and (ii) Administration system. Additionally, it goes hand in hand with the study by Office of the Education Council (2012) that found laborers were generally not motivated to work in other ASEAN countries. The preparation for ASEAN was therefore considered passive and insignificant.

The study found that the argument of Chiemsuk (2012) should be furthered. It was in coherence with her findings that the curriculum was centralized from the core agency. This study also found that the OVEC controlled the curriculum development. However, it did grant the decision to the vocational

colleges to contextualize the curriculum. Despite the granted power, the colleges did not put any additional effort to curriculum development.

However, this study argues that more should be put into the preparation for ASEAN in the vocational education stream, since its main purpose is claimed to link the laborers to the labor market. Hence, it adds to the findings of Jones (2004) that in addition to the enhancement of the ASEAN identity to ASEAN-to-be citizens, the aspect of ASEAN labor market should be strengthened. ***Vocational education, specifically, should prepare students to benefit from the professional mobility offered by the established Mutual Recognition Arrangements (MRAs).***

Instructor and student trainings were held as short-term trainings. The instructors were trained to be better in English skills and ASEAN awareness. The students were trained to compete in the SmartBiz annual competition to encourage them to be more competitive in their accounting skills and knowledge. ***Yet, the competition was not 'ASEANized'.*** The competition was claimed to prepare the students' skills and knowledge for the new ASEAN market. Nevertheless, the opportunity for them to compete with the accounting students from the other ASEAN countries was not provided.

Lastly, the Vocational Qualification Framework (VQF) was found to be currently undeveloped due to the weak collaboration between the OVEC, the Federation of Accounting Professions (FAP) and the Thailand Professional Qualification Institute (TPQI). This causes the lack of tools for the industrial sector to realize the vocational accounting graduates' levels of skills and competency. Thus, only the possession of vocational and internship certificates made their skills and knowledge skeptical to the market. This was found coherent with the study of (Paryono, 2011; Pyakurel, 2014) that the current systems of most ASEAN countries neglect the importance of professional qualification frameworks. Lack of the tools will hinder the success of labor mobility in the region.

This should further the theory of the 'implementation Staircase'(Reynolds &

Saunders, 1987; Trowler, 2002)), which asserts that other social or educational organizations external to the circle of the implementation are integral to the success of the implementation. Yet, due to unspecified hierarchical structure of these organizations, the initiation of inter organizational communication halts any successful implementation. Moreover, the differences in the objectives of other social and educational organizations also has a negative effect on the success of implementation.

It can be concluded from the 'Factors that Lead to Successful Implementation' that there are system-made challenges in the preparation. The 8 factors named in this study were used to frame the data and perceptions elicited from all three levels towards the OVEC's role to prepare the accounting professions for ASEAN. From this data it can be concluded that the OVEC is not adequately preparing for ASEAN since there are apparent challenges in all 8 areas of implementation.

6.2 The Institutional Level

6.2.1 System-made rather than Location-based

The findings reveal that the different locations of 'Best Practice' vocational colleges is not what creates challenges. The challenges in both colleges were found to be very similar and most of the preparations at the institutional level in both colleges were heavily dependent on the OVEC as the central body. As a result, it can be concluded that based on the comparative study at the institutional level, the status of preparations and challenges are system-made with little influence from location.

Both colleges and the OVEC define the preparation for ASEAN as the education of English skills and ASEAN general knowledge. *The beneficial establishment of the MRA in Accountancy Services has thus far been ignored by the very education system that claimed to match the laborer's skills qualifications to the labor market.* This matches with the findings of Paryono

(2011) who claimed that there is a lack of effort in the college or school level in providing students with career-specific preparations for ASEAN.

It was also system-made that the college personnel and ASEAN-to-be laborers were passive to enter the new ASEAN labor market. The accounting students are not motivated to work in other ASEAN member countries and perceive that their English skills may impede opportunities in labor mobility. This associates with the studies of Office of the Education Council (2012) and BoonPlook et al. (2013).

To conclude, the study gave evidence-based criticism to show that these challenges were system-made, and concerning when considering that these colleges are ‘Best Practice.’

6.2.2 Thai-centric Preparation

The collaboration between the colleges and other ASEAN countries does not happen in any substantial way. The vocational colleges signed a MoU with vocational colleges from other ASEAN countries such as Singapore, Indonesia and Malaysia but the collaboration has not yet led to any concrete activity. Despite having limited ASEAN experience and a need to gain more, the exchange of the college personnel is yet to happen.

The preparations have been Thai-centric given the absence of concrete activities from the collaboration with other ASEAN countries. The college personnel also have limited opportunities to experience learning or working with personnel from other ASEAN member countries.

6.3 Market Level

6.3.1 Judging the Fish from Its Ability to Climb up the Tree

The absence of the measuring tools means the market can be skeptical about the vocational accounting graduates’ skills and competency. The market tends to prefer general education graduates even though they perceive that some

positions in their companies are more suited to the skills and knowledge of vocational graduates. *The market judges the vocational graduates based on their degrees rather than their skills and competency.*

It is worrisome when degrees prevail in recruitment and pay systems since each ASEAN country had its own priorities covered in its own educational outcome. Hence, the actual system reflects a contrary view to the arguments of (Jones (2004); Paryono (2011); Pyakurel (2014)). who argue for the measurement of skills and competency dependent on the professional qualification framework rather than the degree system.

6.3.2 Outdated Curriculum

Based on the market's perception, it can be concluded that the vocational curriculum in accounting is irresponsive to the market demand. The current curriculum is aimed at producing bookkeepers, an increasingly unnecessary job for the market demand.

6.4 OVEC Role in Preparing for ASEAN

When analyzing the OVEC's operational system in preparing for ASEAN using 'The Factors that Lead to Successful Implementation', a conclusion can be drawn that the organization is not adequately preparing for ASEAN. This is due to weak and inefficient implementation in almost all aspects that can lead to successful results.

Though the OVEC has clear and consistent policies with the national agenda, it failed to eradicate the challenges in other aspects of implementation: Resources, Inter-organizational Communication, Organizational Capacity, Economic, Social and Political Context, Implementer Attitude, Leader Capacity and Monitoring and Evaluating System.

6.5 Policy Recommendations

This section recommends to the OVEC as the national body of the vocational education stream the required actions necessary to prepare for ASEAN. The suggestions will divide into the 5 areas of operations as to clearly guide the OVEC to improve its operational system.

6.5.1 Policy

(i) Incentive Building

The OVEC policy should consider offering incentives to encourage younger generations of accounting instructors to join the vocational stream to help the current instructors who are not confident in English. This will also help when the current instructors go into retirement, which is expected in less than a decade.

(ii) Publicity Promoting

It is recommended that publicity of the vocational education stream is increased. This will promote better acknowledgement and image of vocational graduates in the public. This is another solution to encourage better linkages with the market and to improve the negative image.

6.5.2 Core-Curriculum in Accounting

(i) Curriculum Updating

The current curriculum is found to be irrelevant to the market demand, as the bookkeeping career is perceived as unnecessary. It is recommended that the curriculum is reviewed and updated on a regular basis to ensure the vocational stream is able to match laborer's skills and competency with the labor market demand.

(ii) ASEAN-centric

The curriculum is Thai-centric and there is no commitment to define the preparation for ASEAN beyond the education of English skills and ASEAN general knowledge. The curriculum should focus on the essence of the MRA in Accountancy Services, since the accounting students could benefit from such establishment in the ASEAN market.

The process of its development is purely reliant on the Federation of Accounting Professions (FAP) in Thailand. The demand of the market and professional associations in other ASEAN countries is currently being taken for granted, jeopardizing the future success of Thai accounting graduates in ASEAN.

6.5.3 Instructor Development

(i) Instructor Trainings

It is recommended that trainings for accounting instructors are provided on both long-term and short term, regular basis. If OVEC aspires to improve its educational outcomes, their commitments to teachers and students, the key persons in the education sector, should be strengthened.

(ii) MRA-focused Trainings

The trainings of the instructors should not be limited to just education in English skills and ASEAN general knowledge but should be career-focused. The MRA in Accountancy Services should be added to the trainings along with additional knowledge of tax and accounting regulations of other ASEAN countries. The process of labor mobility of the accounting professions to other ASEAN countries should also be taught to the accounting instructors.

6.5.4 Student Development

(i) Professional preparation

The students should be trained to see the situations in the context of their accounting careers. It is recommended that the OVEC prepares the accounting

students to benefit from the opportunities offered by the MRA in Accountancy Services. The students should be able to visualize their career paths clearer in the midst of the competitive ASEAN labor market.

(ii) ASEANization

To prepare the ASEAN-to-be laborers, the OVEC should engage with the industrial sector in other ASEAN countries. The collaboration will ASEANize the skills and competency of the accounting students, since the demand of the ASEAN industrial sector will be realized from such collaborations.

6.5.5 Vocational Qualification Framework (VQF) Development

(i) Close Collaboration

It is further recommended that the OVEC strengthens collaboration with the Thailand Professional Qualification Institute (TPQI) and the Federation of Accounting Professions (FAP) to successfully develop the VQF.

The current absence of the VQF will perpetuate the degree-based recruitment and pay systems, which is unfavorable for the accounting vocational graduates.

If these issues are brought to the discussion table for the OVEC's operational system, the preparation for ASEAN and MRA on Accountancy Services will certainly be more meaningful in the Thai context.

6.6 Future Research

In order to aim for the furthest reaching data, it is recommended that future research uses probability sampling to give all samples equal chance of being selected.

Future studies are suggested to focus on one particular issue relevant to the ASEAN labor market such as the Professional Qualification Framework, Vocational Qualification Framework (VQF) development and the challenges and opportunities regarding the Mutual Recognition Arrangements (MRAs).

Additionally, since the MRA in Accountancy Services was born prior to the newly established MRA in hotel and tourism professionals, it may be interesting to conduct a comparative study between the two establishments.

Lastly, it is important to note that this study collected data before the official opening of ASEAN. Therefore, a study of ASEAN influences on the vocational education or professions included in the MRAs post-2015 is recommended to shed light on neglected issues. If we continue neglecting the new socioeconomic environment that ASEAN is bringing in, we do this at our own costs.



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