# ABSTRACT

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| Research Title | : | Factor in Preparing the Skills and Adaptability of Accountants to Participate the Asean Economic Community. |
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The study is about preparation factors of skill and adaptability of accountants for AEC (Asean Economic Community). The objective is study about preparation factors of accountants for AEC (Asean Economic Community) at self-personal skills and adaptability. The data is collected by questionnaire from 400 participants from Federation of Accounting Professions during 2015, May-June. The results show that the most of participant are 21-30 years old, Bachelor's degree graduate, less than 5 years accounting experience and average income per month is 15,001-25,000 baht. The studying shows that preparation of participants to AEC (Asean Economic Community) is moderate with an average of 3.25 which consider side by side, it was found that the skills of accounting and law standard, with an average of 3.30, the skills of technology and communication, with an average of 3.10, association and culture adapting, with an average of 3.58. Testing by suppose shows that different personal factors affect to preparation of skills and adaptabilities. The different factors are age, level of education, working experience is significance at 0.05. According to studying about preparation factors of skill and adaptability of accountants show about anxiety of accountants which will help Federation of Accounting Professions to plan about strategy development for preparation of accountants, and help add knowledge about preparation factors of skill and adaptability of accountants for AEC (Asean Economic Community).

**Key Word:** Preparedness and Adapting, Accounting, Skill