

# The Behavioral Forecasting Study of Using ELM to Probe the Business Law Knowledge of Accountant in Implemented Practice

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## ABSTRACT

The managers control the situation in corporate financial information, commonly found in corporate of poor internal controls and employees less, the accountant of low and medium rank duty to deal with of the enterprise finance information, also stamp to indicate to be responsible for on the financial report and financial information by law stipulate, consequently often with business owners and managers accept penalty to-gether. This research purpose with the angle of accountant usual implemented practice, the use of ELM, TPB and related theoretical the basis for research and SEM for analysis, explore the related business law knowledge of accounting accounts the influence of the implemented practice. Findings, attitudes be influenced of implemented practice for the accountants, determine wavering and comparison of non-resistance, it ' s the perform-ance of the central negative attitude. However, at come in contact with new business' laws or innovation accounting accounts processing, will detail the information to think and to assess the possibility of use at work, determine abiding and comparison of resis-tance, it ' s the performance of the central positive attitude. The result of this research can be used as enterprise organization, accounting's employee and education unit in the ref-erence of professional development of the scholarship ability of the accountant.

Keywords : elaboration likelihood model、theory of planned behavior、structural equation modeling

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