

The Study of Accounting Problems and Their Relationships with Accounting Profile in Community Enterprise in Sa Kaeo province

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Abstract

The purposes of this research were to study accounting problems and their relationships with accounting profiles in community enterprise in Sa Kaeo province. The population of this study was 213 accountants. The questionnaire was used for collecting the data. The statistics for analyzing the data were frequency distribution, percentage, mean, and standard deviation. There were statistical tests using t-test. One way ANOVA and Scheffe' method. The results revealed the overall of accounting problems and their relationships with accounting profiles in community enterprise in Sa Kaeo province is great. The first accounting problem was equipment used in operating. The second was cooperation and coordination. The last problem was document and accounting method respectively. The results of hypothesis testing were accountants in community enterprise in Sa Kaeo province having different in gender, level of education and number of members had the similar accounting problems and their relationships with accounting profiles with statistically significant differences at a level of 0.05. In addition, accountants in community enterprise in Sa Kaeo province having different age, experience, area in community enterprise, types, and accounting record had different accounting problems and their relationships with accounting profiles with statistically significant differences at level of 0.05.

Keywords: Community Enterprises, Accounting problems, Accounting Profiles, Documents and Accounting Methods, Thailand Accounting

1. Introduction

Community enterprise was important to the development of the country because it can develop the economy by creating jobs, creating a stable and sustainable career, and eradicating poverty. Self-sufficiency in family and community were conducted by using resources, raw materials and local wisdom. This could improve the quality of people's life in the province to be happy as it appeared in The Twelfth National Economic and Social Development Plan of Thailand (2017-2021) to be guidelines for strengthening the economy of the community. Community enterprise was the development of capabilities of the people in the community in resource management and community capital to create a variety of economic activities to fix and improve the economy to be the foundation for the important development of Thailand. Community enterprise emphasized on the community economy, focused on production for sale, and developed a community enterprise incubation system along with creating new entrepreneurs by developing accounting management knowledge and skills. Moreover, knowledge of the production of local unique products and the development of professional

skills of various groups corresponded with the diversity of the community in order to reduce economic risks (Office of the National Economics and Social Development Council, 2019)

Recently, Sa Kaeo province, Thailand has the second largest number of community enterprise groups in the eastern region such as Mueang Sa Kaeo, Ta Phraya, Wang Nam Yen, Aranyaprathet, Khok Sung, Khlong Hat, Wang Sombun, Khao Chakan and Watthana Nakhon. Community enterprises in Sa Kaeo province are agriculture / crop production, livestock production / fisheries, food / beverage processing, invention etc. For the reason that they lack of operational planning and information that can be used for management of the community business, community enterprise business operations are difficult to achieve. For instance, they don't have an appropriate accounting system to improve business efficiency.

For this reason, the researchers realize the importance of the study accounting problems in and their relationships with accounting profiles in community enterprise in Sa Kaeo province to find guidelines to develop accounting in community enterprises. This can help community enterprise in Sa Kaeo province to know about their accounting condition. Furthermore, the guidelines will be useful for community enterprises in other area.

1.1 The objectives of the study

- 1) To study accounting problems in community enterprise in Sa Kaeo province, Thailand
- 2) To study relationship between accounting problems and accounting profiles in community enterprise in Sa Kaeo province, Thailand

1.2 Hypothesis

- 1) Accountants in community enterprise in Sa Kaeo province who have different profiles i.e. gender, age, level of education and experience will have different accounting problems
- 2) Accountants in community enterprise in Sa Kaeo province who work in different enterprises i.e. area, number of member, type of enterprise and accounting records will have different accounting problems

2. Literature Review

2.1 Concept and theories

2.1.1 Concepts of community enterprise

This concept meant a small business in a small community basing on self-reliance in family and community. There were seven characteristics to define a community enterprise. 1. The community was the owner of the business. 2. Products were produced by the community. 3. Each of communities was unique. 4. Local wisdom combined with universal wisdom. 5. There was the integration with other activities. 6. Learning was the main point. 7. The goal was self-reliance.

2.1.2 Concepts of document and accounting method

The concept meant to collect and to analyze the data in operating about finance such as recording, classifying, summarizing and analyzing.

2.1.3 Concepts of accounting finance in community enterprise

This concept was to improve and support the good accounting system in community enterprise under Cooperative Auditing Department.

2.1.4 Concepts of accountant's profession

The concept meant knowledge and skills which related to accounting profession. Accountants' professions consisted of knowledge, professional ethics, skills and work experience.

2.1.5 Concepts of tools used in work

The concept meant accounting software, online presentation and resource planning program.

2.2 Related Studies

Hanwiwat (2011) who studied Problems and obstacles in conducting the account of local enterprise in Nakhon Si Thammarat province revealed most of community enterprises in Nakhon Si Thammarat province which answered the questionnaire were enterprises that produce gift and souvenir. Their material resources were from their province. Accountants who were a committee in the community enterprise graduated from primary school which didn't relate to accounting, administration and economics field. They recorded accounting by hand. There were account books and supporting documents for accounting records such as cash book, general entry notebook, product control registration, and receipt. Accountants who worked in community enterprises had work for 5 years, and they had trained for accounting 1 time a year. There were a lot of problems in accounting. The participants indicated the most important problem was tools using in work (mean = 4.31), and the next problems were problem in cooperation and coordination, document and accounting method and knowledge and capability of accountants respectively.

3. Methods

The population in the study was 213 accountants from community enterprises from three districts such as 91 Watthana Nakhon district, 85 Mueang Sa Kaeo district and 37 Aranyaprathet District (Department of Agriculture Extension, 2019).

The equipment used in this study was questionnaire consisting of four parts: 1. general information, 2. General information of community enterprises, 3. Opinions on accounting problems in the accounting of community enterprises in Sa Kaeo Province and 4. Development guidelines and other suggestions. The reliability of this questionnaire was 0.798 from 30 samples. The statistics for analyzing the data were frequency distribution, percentage, mean, and standard deviation. There were statistical for analyzing hypothesis were One way ANOVA and Scheffe' method.

In questionnaire, the criterion of Likert was applied to define the range of interval as follow:

The level of excellent accounting problems mean = 4.51 – 5.00.

The level of great accounting problems mean = 3.51 – 4.50

The level of moderate accounting problems mean = 2.51 – 3.50

The level of poor accounting problems mean = 1.51 – 2.50

The level of least accounting problems mean = 1.00 – 1.50

4. Results

Table 1.

Mean and standard deviation of accounting problems in community enterprise in Sa Kaeo Province

Accounting problems of accounting in community enterprise in Sa Kaeo Province	\bar{x}	S.D.	Level of problems and obstacles	Rank
1. Capability of accountants	3.89	0.40	Great	4
2. Accounting documents and methods	4.04	0.30	Great	3
3. Cooperation and coordination	4.17	0.34	Great	2
4. The tools used in the operation	4.49	0.33	Great	1
Overall	4.15	0.19	Great	

Table 1 reveals the overall of information about accounting problems in community enterprise in Sa Kaeo Province is great (mean = 4.15). The first problem and obstacle is the tools used in the operation (mean = 4.49). The second is cooperation and coordination (mean = 4.17). The next is accounting documents and methods (mean = 4.04) and capability of accountants (mean = 3.89) respectively.

Table 2.

Mean and standard deviation of accounting problems in community enterprise in Sa Kaeo Province (Capability of accountants)

Accounting problems of accounting in community enterprise in Sa Kaeo Province (Capability of accountants)	\bar{x}	SD	Level of problems and obstacles	Rank
1. Have completely knowledge and understanding about the accounting.	4.03	0.45	Great	1
2. Can solve problems from the preparation of accounts	3.96	0.52	Great	3
3. Understand operating procedure which is group regulations	3.66	0.78	Great	5
4. Trained in new knowledge about accounting from experts	4.00	0.64	Great	2
5. Good understanding of the purpose of group formation	3.80	0.79	Great	4
Overall	3.89	0.40	Great	

From table 2, it discloses the overall of accounting problems in community enterprise in Sa Kaeo Province in capability of accountants aspect is great (mean = 3.89). The first accounting problem is to have completely knowledge and understanding about the accounting (mean = 4.03). The next is to be trained in new knowledge about accounting from experts (mean = 4.00). The last problem and obstacle is to solve problems from the preparation of accounts (mean = 3.96) respectively.

Table 3.

Mean and standard deviation of accounting problems in community enterprise in Sa Kaeo Province (Accounting documents and methods)

Accounting problems in community enterprise in Sa Kaeo Province (Accounting documents and methods)	\bar{x}	<i>SD</i>	Level of problems and obstacles	Rank
1. Too many documents used in the accounting record	4.24	0.55	Great	2
2. Recording journal entries, buy daily, sell daily, receive daily, pay and general daily.	3.97	0.45	Great	7
3. Posting from the primary journal to the ledger account.	3.56	0.66	Great	9
4. Classifying items as private assets off the entity's assets.	4.03	0.71	Great	3
5. Classifying of production costs (production costs) from selling and administrative expenses.	3.98	0.60	Great	6
6. The validity and the process of approving the withdrawal of raw materials, inventories and office supplies	3.96	0.59	Great	8
7. Check the balance of raw materials, inventories and office supplies	3.99	0.55	Great	5
8. Too many type of raw material, inventory and office materials in organizational management	4.00	0.55	Great	4
9. Too many account names	4.61	0.66	Excellent	1
Overall	4.04	0.30	Great	

Table 3 shows accounting problems in community enterprise in Sa Kaeo Province in accounting documents and methods aspect is great (mean = 4.04). There are two level of problems that are great and excellent. The excellent problem is too many account names (mean = 4.61). The three great accounting problems are too many documents used in the accounting record (mean = 4.24), classifying items as private assets off the entity's assets (mean = 4.03) and too many type of raw material, inventory and office materials in organizational management (mean = 4.00) respectively.

Table 4.

Mean and standard deviation of accounting problems in community enterprise in Sa Kaeo Province (Cooperation and coordination)

Problems and obstacles of accounting in community enterprise in Sa Kaeo Province (Cooperation and coordination)	\bar{x}	<i>SD</i>	Level of problems and obstacles	Rank
1. Cooperation in sending documents related to accounting	4.03	0.57	Great	5
2. Collaboration from group members in the preparation of accounts	4.28	0.68	Great	2
3. The president well cooperated in providing accounting information	4.29	0.75	Great	1
4. Auditors giving an advice on the preparation of correct accounts	4.17	0.49	Great	3
5. Coordinating with other community enterprise groups in accounting	4.10	0.48	Great	4
Overall	4.17	0.34	Great	

Table 4 reveals the overall accounting problems in community enterprise in Sa Kaeo Province in cooperation and coordination aspect is great (mean = 4.17). The first problem and obstacle is the president cooperated in providing accounting information as well (mean = 4.29). The next is collaboration from group members in the preparation of accounts (mean = 4.28). The last problem is auditors giving an advice on the preparation of correct accounts (mean = 4.17) respectively.

Table 5.

Mean and standard deviation of accounting problems in community enterprise in Sa Kaeo Province (The tools used in the operation)

problems and obstacles of accounting in community enterprise in Sa Kaeo Province (The tools used in the operation)	\bar{x}	<i>SD</i>	Level of problems and obstacles	Rank
1. Convenient and easy in operation	4.52	0.62	Excellent	3
2. Security in access accounting	4.59	0.57	Excellent	1
3. Accuracy and complement in recording	4.27	0.58	Great	6
4. Historical data comparison	4.51	0.55	Excellent	4
5. Account model basing on the needs	4.50	0.59	Great	5
6. Storage of accounting information	4.58	0.57	Excellent	2
overall	4.49	0.33	Great	

Table 5 exposes the overall of accounting problems in community enterprise in Sa Kaeo Province, Thailand in the tools used in the operation aspect is great (mean = 4.49). There are two levels of problems that are excellent and great. The three excellent accounting problems are security in access accounting (mean = 4.59), storage of accounting information (mean = 4.58) and convenient and easy in operation (mean = 4.52) respectively.

5. The result of hypothesis

Table 6

Statistics Result of Hypothesis 1

Problems and obstacles in the accounting	Gender		Age		Level of Education		Experience	
	<i>F</i>	Sig	<i>F</i>	Sig	<i>F</i>	Sig	<i>F</i>	Sig
1. Capability of accountants	0.96	0.33	1.93	0.13	0.77	0.55	1.84	0.14
2. Accounting documents and methods	0.00	0.98	4.73	0.00**	1.36	0.25	3.80	0.01**
3. Cooperation and coordination	0.06	0.81	1.28	0.28	0.28	0.89	0.79	0.52
4. The tools used in the operation	1.38	0.24	1.37	0.25	0.68	0.61	0.60	0.62
Overall	0.00	0.97	1.70	0.17	0.60	0.67	1.10	0.35

** statistically significant at a level of 0.01

From Table 6, the result of analyzing relationship between accounting problems and accounting profile finds accountants who have similar gender and level of education have the same accounting problems. However, accountants who have different age and experience have different accounting problems statistically significant at a level of 0.01 in accounting documents and methods aspect.

Table 7

Statistics Result of Hypothesis 2

Problems and obstacles in the accounting	Area		Number of Member		Type		Accounting Records	
	<i>F</i>	Sig	<i>F</i>	Sig	<i>F</i>	Sig	<i>F</i>	Sig
1. Capability of accountants	20.78	0.00**	0.49	0.61	1.73	0.15	12.89	0.00**
2. Accounting documents and methods	3.21	0.04*	0.58	0.56	0.82	0.51	0.54	0.59
3. Cooperation and coordination	0.41	0.67	0.94	0.39	2.41	0.05*	5.22	0.01**
4. The tools used in the operation	5.57	0.00**	0.06	0.94	0.86	0.49	2.68	0.07
Overall	3.32	0.04*	0.06	0.95	1.20	0.31	2.93	0.06

* statistically significant at a level of 0.05 ** statistically significant at a level of 0.01

From Table 7, the result of analyzing relationship between accounting problems and accounting profile finds accountants who have different number of member have the same accounting problems, but accountants who have different area, type and accounting records have different accounting problems statistically significant at a level of 0.05 and statistically significant at a level of 0.01.

6. Discussion

1. The overall of capability of accountants in information about the study of problems and obstacles was great. Considering each issue, it was found that the first priority was that you had complete knowledge and understanding about the accounting. This was consistent with Hanwiwat (2011) who studied problems and obstacles in conducting the account of local enterprise in Nakhon Si Thammarat province. In her research, it exposed the overall of problems and obstacles was great, and the first aspect of the problems was to complete knowledge and understanding about the accounting.

2. The overall of accounting documents and methods in information about the study of problems and obstacles was great. The first problem in accounting documents and methods was that there were too many account names. This was consistent with Hanwiwat (2011) who studied problems and obstacles in conducting the account of local enterprise in Nakhon Si Thammarat province. The research exposed the overall of problems and obstacles was great, and the first aspect of the problems was too many account names.

3. The overall of cooperation and coordination in information about the study of problems and obstacles was great. The first problem in cooperation and coordination was the president well cooperated in providing accounting information and consistent with Hanwiwat (2011) who studied problems and obstacles in conducting the account of local enterprise in Nakhon Si Thammarat province. The study demonstrated the overall of problems and obstacles was great, and the first aspect of the problems was the president well cooperated in providing accounting information.

4. The overall of the tools used in the operation in information about the study of problems and obstacles was great. The first problem in the tools used in the operation was security in access accounting. This point was consistent with KositKanin (2019) who studied problems, obstacles and development on Bookkeeping of Community Enterprises in Nakhonpathom province. The research found the overall of the study was great, but the first problem was accuracy and complement in recording.

7. Suggestion

1. The government should support in training about accounting in community enterprise to accountants from the accounting experts

2. Because of a lot of documents, it makes accountants difficult to work. The relevant departments should present the data in an easy accounting form to make people understand clearly and easily.

3. The accounting in community enterprise has not received the expected cooperation from group administrators and members including the lack of coordination with other community enterprises. Therefore, the relevant departments should hold a meeting to discuss and understand the preparation of accounts for group administrators and group members.

4. Community enterprises should select accountants who have a basic knowledge of computer usage or send them to be trained on the use of computer equipment and up-to-date program for accounting.

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